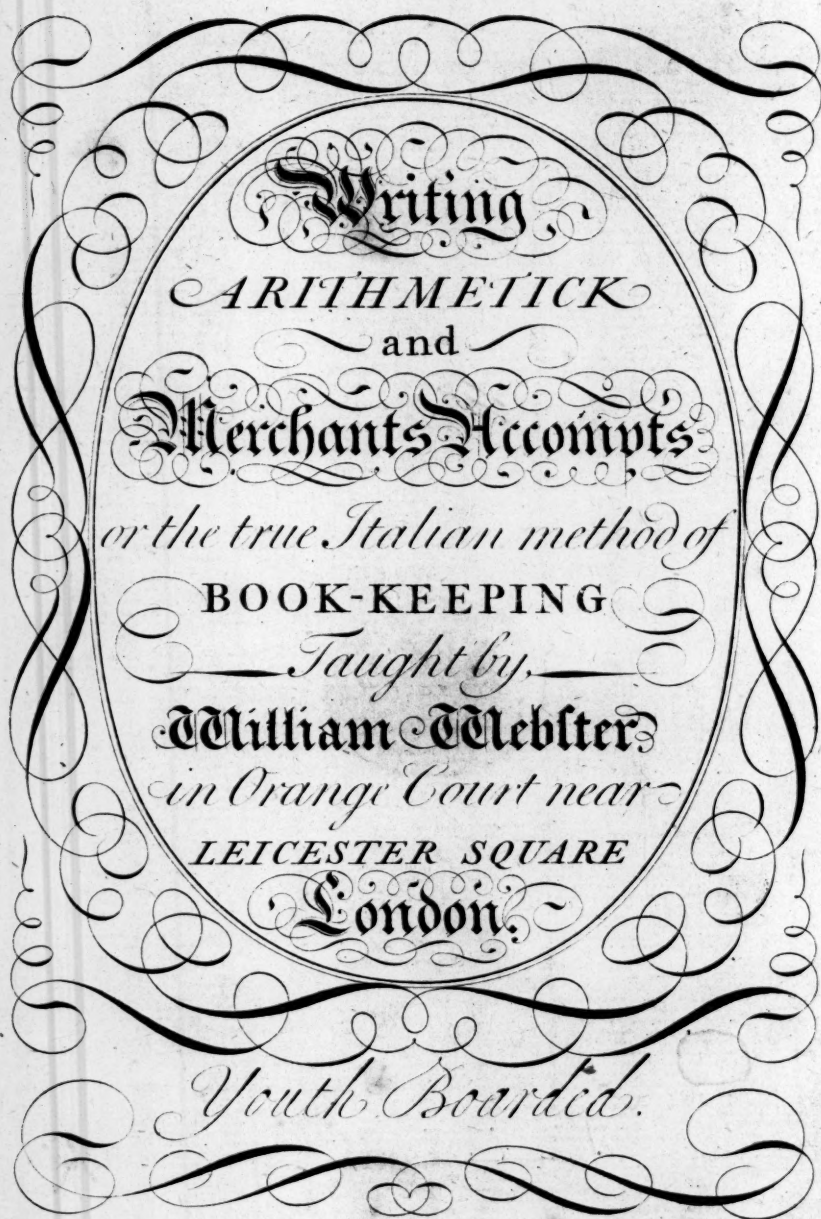
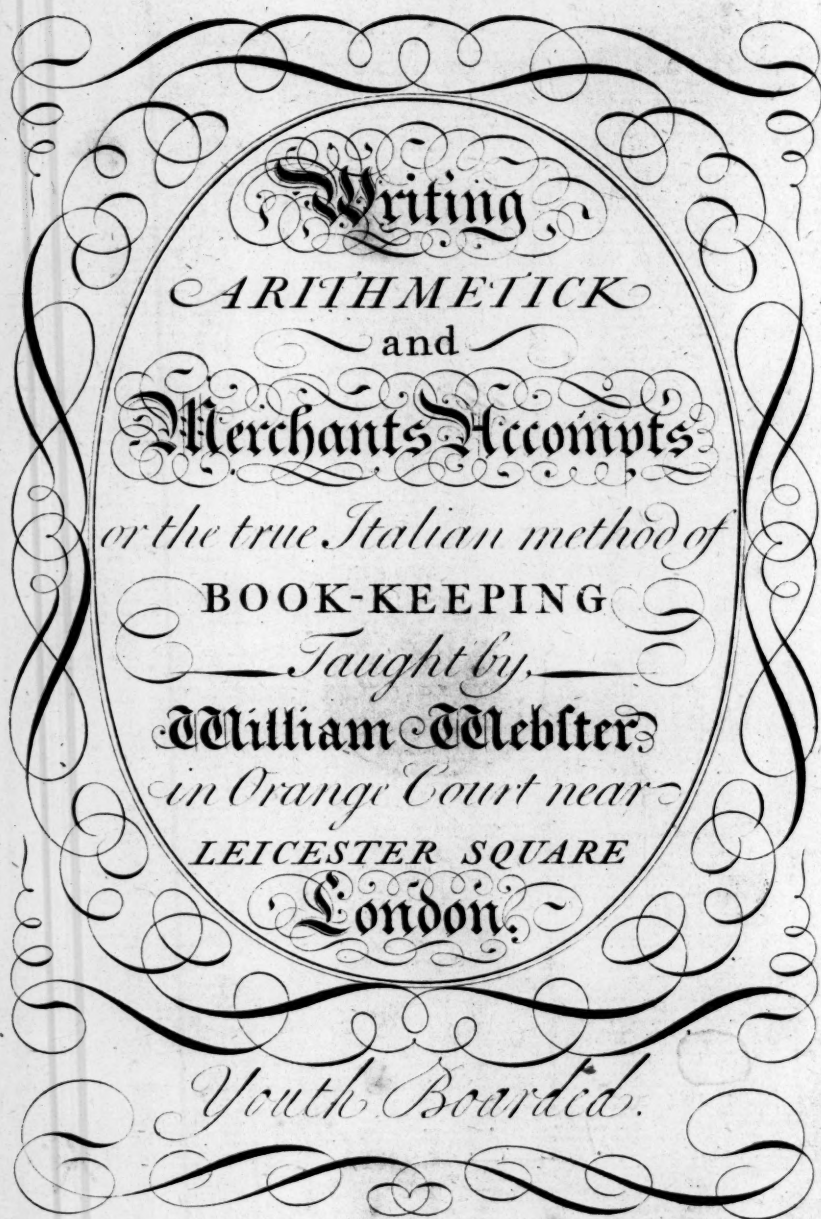




Writing
ARITHMETICK
and
Merchants Accounts
or the true Italian method of
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Taught by,
William Deebster
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A N
E S S A Y
O N
B O O K - K E E P I N G,
According to the
True Italian Method
O F
D E B T O R a n d C R E D I T O R,
B Y
D O U B L E E N T R Y.

Wherein

The THEORY of that Excellent Art is clearly
laid down in a few plain Rules; and the Prac-
tice made evident and easy, by Variety of in-
telligible Examples.

The Whole in a Method new and concise.

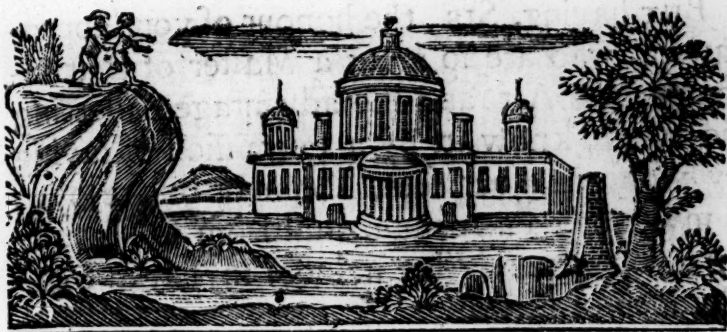
The SIXTH EDITION, corrected and improv'd.

By WILLIAM WEBSTER, Writing-
Master, and Accomptant.

L O N D O N:

Printed for A. BETTESWORTH and C. HITCH, in
Pater-noster-Row; and D. BROWN, without *Temple-
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To the HONOURABLE

Sir *CHARLES PEERS*,

One of the COMMISSIONERS of His
MAJESTY'S Customs.

S I R,



THE following Sheets being my best endeavours to serve the Publick on the subject of *Book-keeping*, (a Science which has already employ'd the pens of very many Writers) I was unwilling, considering my own obscurity, to adventure the Attempt abroad into a censuring World, without the shelter of some powerful Protection.

BUT

The DEDICATION.

BUT having, SIR, the honour of your approbation, who are so great a Master of that incomparable Art, and the advantage of letting the World know it, by a Permission of laying my work at your feet, I cannot but rejoyce in my happy Patronage, and from so prevailing a recommendation indulge myself in some assurance of success.

IF what I have therein offer'd has the good fortune to prove serviceable to but a few, in their laudable endeavours after so useful a knowledge, it will be a very sensible pleasure to me, and I shall think my labour well bestow'd ; but if, by a more general reception, many reap benefit from its Instructions, I shall, as I in justice ought, attribute its success to the influence of your Honour's great Name, and the deference the World so justly pays to your superior Judgment.

I am, SIR,

Your HONOUR's

Most obedient humble Servant,

William Webster.

T H E



T H E
P R E F A C E.

AVING formerly attempted an Abridg-
ment of Arithmetick with some success,
my inclinations led me to make a tryal on
Book-keeping. I am very sensible the
Booksellers shelves are already loaded with Treatises
on this subject; but as the same objection was equally
strong against my former Essay, so my hopes now as
much encourage me. For as I before observ'd on
Arithmetick, that most Books on that subject, being
chiefly calculated for persons wholly ignorant, (tho' it
be almost impossible for such to learn by Book) did
thereby become unavoidably voluminous, and conse-
quently tedious: in like manner, what has been writ
on Book-keeping, as it seems to have been done
with the same view, so it does, in a great measure,
carry with it the same disadvantages.

The Reader, therefore, if prepar'd with some little
general knowledge, (as all should be, who look into
Books for instruction in Sciences) is, by such Method
too long kept from the purpose with needless trifles; or
if altogether unacquainted with those Matters, (tho'
the

The PREFACE,

the work is perhaps professedly intended for such) instead of full and evident Instructions, he is too much bewilder'd in words, and lost in definitions and explanations; whilst the Examples, instead of rendring (as they ought) the Rules more easy and intelligible, by their intricacy and complex circumstances, serve but the more to amaze and confound him.

This present Attempt, as it is short and concise, so I hope it will fully answer its Title; and not only prove an help to the memories of such who have been once Masters of the Art, but also serve to explain the matter fully to those who were never yet perfect; and if read by any wholly ignorant, be found at least as plain and intelligible as the larger Volumes. Such as it is, without farther Apology, (except with a former Writer on this Science for the impropriety of Parcels, and Prices, &c. things altogether distinct from the true stating of Accompts) I make an humble offering of it to the Publick, and commit it to the candour of the World.

This I thought necessary to prefix by way of Preface to the first Edition; and all I shall now add, is, that as I have with pleasure observ'd its good Reception, and have had the satisfaction to find it approv'd by the best Judges; so I have revis'd it with the greatest care, and corrected it with the utmost exactness, that this sixth Publication may appear as perfect as possible. To which end, after the first Edition I a little alter'd the method, by bringing all the general directions together, that were before scatter'd, and delivering the Exemplification distinct, in an uninterrupted Specimen, containing a compleat Waste-Book, Journal, and Leidger, wherein is introduc'd a very great variety of Instances; the several difficulties and distinctions of which, are all along remark'd and remov'd, by particular Notes and Explanations.



A N
E S S A Y
O N
BOOK-KEEPING.



BOOK-KEEPING is the Art of stating our Accompts, so as rightly to represent the condition of our Affairs; to which end, the *Italian* manner of Debtor and Creditor, by double entry, is by experience, found most conducive, and therefore not only altogether practis'd by the *Merchant*, whose business is most extensive, and comprehends the greatest variety; but is also allow'd the best method both for the *Steward* and *Publick Accountant*.

The Books used in this way of keeping Accompts are chiefly three, viz. *Waste-Book*, *Journal*, and *Leidger*; the distinct service of each of which, and their dependancies one upon another, with some little Appendages, is the whole Art of Book-keeping, and consequently the whole Subject of this Treatise.

'Tis true, there are several other Books generally used in the Compting-House, as, an Invoice-Book, Book of Sales, &c. but as they are all but meer Copies, so a sight of them is sufficient instruction.

To proceed then in the Method propos'd, I am first to shew the distinct service, or different use of each of the three grand Books mention'd.

Of the WASTE-BOOK.

And first in the *Waste-Book*, (or *Blotter*, as it is sometimes call'd, which is rul'd with a Margin, and three Columns for Pounds, Shillings, and Pence) is writ down, by Way of Memorandum, every occurrence of Trade just as it happens; as if on the first day of *July* you buy a Pipe of Port-Wine for 27 *l.* ready money; and on the 4th sell to *Edw. Ellis* 12 Pipes of Sherry, at 30 *l.* per Pipe, of which he pays you 70 *l.* down, and for the rest you give him a month's Credit: All the form of expressing these Cases in the *Waste-Book* is as follows, *viz.*

<i>July 1st.</i>					
✓	Bought a Pipe of Port Wine, for which I paid		<i>l.</i>	<i>s.</i>	<i>d.</i>
			27	00	0
<i>4th.</i>					
✓	Sold to <i>Edward Ellis</i> 12 Pipes of Sherry, at 30 <i>l.</i> per Pipe.				
			<i>l.</i>	<i>s.</i>	<i>d.</i>
	Receiv'd in ready Money	70 00 0			
	Rest due at 1 Month	290 00 0			
			360	00	0
			And		

And so of any other matter, as will more evidently appear from the *Waste-Book* itself annex'd.

I am very sensible that in many Compting-houses, the method of their Waste-Book is very different from this here laid down; it being, according to the practice of some Book-keepers, nothing but a rough draught of their Journal, every entrance being therein made in full form, and the Debtor and Creditor as particularly express'd as in the Journal itself: but as that manner has its objections even in real Business, so in imaginary Accompts, form'd only for Instruction, it is altogether inconsistent and absurd; for if the Propositions are given ready stated, what remains for the Learner to attempt? But to return.

Of the JOURNAL.

The second Book mention'd was the *Journal*; and therein (being rul'd in the same manner) every Case of the *Waste-Book* is more methodically express'd, with particular mention of the proper Debtor, Creditor, and Sum of money, in one line, and the other circumstances of the Affair in another, if the Case be single, *i. e.* have but one Debtor or Creditor; or if not single, *i. e.* have more than one Debtor or Creditor, in so many other lines as there are different Debtors or Creditors; thus, supposing the two Cases before given, in the *Journal* they will stand as follows, *viz.*

<i>July 1st.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
5.	Port Wine Dr. to Cash 27 <i>l.</i>			
2.	Paid for one Pipe	27	00	0
<i>4th.</i>				
	Sundry Accounts Dr. to Sherry 360 <i>l.</i>			
2.	Cash received in Part for } 12 Pipes, at 30 <i>l.</i> per Pipe }	70	00	0
6.	<i>Edward Ellis</i> , for the Rest } due at 1 Month ——— }	290	00	0
3.				
		360	00	0

And in making these Journal Entries lies the chief difficulty of Book-keeping; the explication of which will fall more properly under the other division, wherein I am to shew the dependancies of the several Books on each other. I therefore now proceed to the Use

Of the LEIDGER.

The *Leidger* is rul'd with a double Column in the Margin, one for the Month, the other for the Day, and also with a Column for the Folio, before those for *l. s. d.*

And this Book, as it is the largest, so it is the most material; the other two being but preparatives to this, which contains particular stated Accompts of every *Person* you deal with, and every *Commodity* you traffick in. Every Accompt in this Book consists of two parts, a Debtor and a Creditor; if the Accompt be of a *Person*, the Debtor-side shews what he owes you, the Creditor what you owe him; or if it be an Accompt of *Goods*,
the

the Debtor-side shews what charges you have been at for them, and the Creditor, what returns they have made.

Note, For the ready finding any Accompt in the *Leidger*, there must be an *Alphabet* prefix'd, directing to the *Folio*. See the *Leidger* annex'd.

Thus much for the particular use of each Book ; I proceed to consider their dependance upon one another.

First then, the *Case*, as was before noted, being enter'd into the *Waste-Book* just as it occur'd, the next Step is to journalize, or bring it into the *Journal* ; to do which, it must be consider'd what Accompt to charge Debtor, and what Creditor ; which being discover'd by regarding this general *Rule*, viz.

<i>What you receive,</i>	}	<i>is Debtor.</i>
<i>or,</i>		
<i>The Person you deliver to,</i>	}	

<i>What you part with,</i>	}	<i>is Creditor.</i>
<i>or,</i>		
<i>The Person you receive from,</i>	}	

Enter it in the form before mention'd, in describing the *Journal* ; that is, the Debtor, Creditor, and Sum, in one line, and the other Particulars in so many other lines as are necessary, inserting also in the Margin the *Folio*'s of the *Leidger*, where the Accompts mention'd are to be found, placing the Debtor *Folio*'s above, and the Creditor *Folio*'s under a little line, thus $\frac{1}{2}$, which being done, and the *Waste-Book* mark'd with a dash in the Margin, to signify its being journaliz'd ; you are next to
post

post the *Cash* into your *Leidger* ; to do which, having open'd the said Book, and found the Accompt to be charg'd Debtor, it already form'd in your *Leidger*, or titled the said Accompt, if not before made ; first set down the Month and Day in their proper Columns, and then write as much of the circumstances of the Affair as one line will contain, * beginning with the word *To*, and the Title of the Accompt to be credited ; then having also inserted the Sum in its proper place, and the referring Figure in the Folio Column, turn to the Accompt to be charg'd Creditor, and dating it as before, write the same thing, only changing the Title of the Accompt, and the word *To* into *By*. Thus, were you to post the Journal-Entry of the 1st of *July*, where *Port Wine* is Debtor to *Cash* ; first look out the Accompt of *Port Wine* in Folio 5, and under it on the Debtor-side write

<i>July</i>	1	To Cash paid for —	Pipe	Fol.	l.	s.	d.
			1	2	27	00	0

Note, In Accompts of Goods, where either number, weight, or measure is consider'd, there is another Column drawn, to insert the Quantity, as above.

Then turning to the Accompt of *Cash*, write on the Creditor-side,

<i>July</i>	1	By Port Wine paid for 1 Pipe	Fol.	l.	s.	d.
			5	27	00	0

* Note, That tho' in writing in the *Leidger*, we always endeavour to make the entry in one line ; yet in printing, by reason of the narrowness of the Page, we have been sometimes forc'd to break that Rule.

This done, return to your *Journal*; and, as a mark that the Case is posted into your *Leidger*, place a Point against each of the referring figures in the Margin, thus, $\frac{1}{2}$: See the *Journal* itself, or the Specimen before given; and this finishes the whole process of an *Accompt*.

Having thus shewn the distinct use of the several Books, and their dependance upon each other, I now come to the explanation of a few Particulars I hinted at in the first page, by the name of Appendages, under the four following Heads.

First, The Method of transposing *Accompts* from one Folio of the *Leidger* to another.

Secondly, The way to make a Tryal-Ballance, or to prove the truth of your Posting.

Thirdly, How to draw out the real Ballance of the whole.

Fourthly, The manner how a new Inventory is to be form'd from the said Ballance, in order for the opening new Books.

First, The Method of transposing *Accompts* from one Folio of the *Leidger* to another.

If at any time an *Accompt* becomes so fill'd with particulars, either on the Dr. or Cr. side, as that there is a necessity of removing it to some other *Folio*, observe the following Directions, viz.

1. If

1. If it be a *Man's Accompt*, or either of the general *Accompts* of *Stock*, *Cash*, or *Profit and Loss*; cast up both the *Dr.* and *Cr.* sides, and carry only the *Ballance* to the *New Accompt*, by making the said *New Accompt Dr.* to the *Old*, for the *Difference*, if the *Dr.* side be heaviest; or if the *Cr.* side be heaviest, the *Old Accompt Dr.* to the *New*.

2. If it be any *Accompt* of *Goods*, or *Ships*, &c. casting up both sides as before, (but without considering the *Ballance* or *Difference*) charge the *New Accompt Dr.* to the *Old*, for the total quantity, and price of the *Goods* bought; and the *Old Accompt Dr.* to the *New*, for the total quantity, and price of what is sold; thus will the *Old Accompt* stand evened, and the totals of both its *Dr.* and *Cr.* sides justly appear on the *New One* open'd.

Secondly, The Way to make a *Tryal-Ballance*, or to prove the truth of your *Posting*.

Add up all the *Dr.* sides throughout the whole *Leidger* into one total, and all the *Cr.* sides into another; if both the said totals prove the same, the work is certainly right; for, as no *Accompt* is ever charg'd *Dr.* with any Sum, but some other *Accompt* ought, at the same time, to be credited with the like value; so, if every *Case* be duly posted with its double *Entry*, the totals of the *Dr.* and *Cr.* sides must needs agree. But if upon such *Tryal* they do not agree, and no mistake is made in adding, you may be assur'd you have mis'd in posting, either by entering some parcel in both *Accompts* on the *Dr.* side, or in both on the *Cr.* side; or by entering only the *Dr.* without the *Cr.*

whole
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Cr.

To rectify this mistake, first make *Andrew Smith Cr. by Cash*, as it ought to have been, and then, to take off the wrong charge on the Dr. side of his Accompt, write by *Error* on the Cr. side 30*l.* which, as it ballances the mistake on the Dr. side, so it leaves the Accompt rightly stated, as follows,

Cash

Cash	Dr.	Per Contra	Cr.
	l.		
To <i>Andrew Smith</i> —	30		
Andrew Smith	Dr.	Per Contra	Cr.
	l.		l.
To <i>Cash</i> —————	30	By <i>Cash</i> —————	30
		By <i>Error</i> —————	30

If the Error be of the second kind, 'tis adjusted by only making the charge omitted ; or if lastly, the fault be in charging the Dr. and Cr. with different sums, see which is the right ; if the Dr. be right, consider whether the Cr. be greater or less ; if less, charge it again by the same thing for the deficiency ; if greater, charge the Dr. of the same Account to *Error* for the excess : Again, if the sum be right on the Cr. side, and the Dr. be wrong, observe as before, whether the error be too much, or too little : and accordingly, either charge it again Dr. for the deficiency, or discharge the excess by *Error* on the Cr. side of the same Account ; and thus are all mistakes in Merchants Books amended, without erasing, or scratching out, which is never, upon any Account, to be allow'd.

Note, This pricking of the *Leidger*, as it will be found absolutely necessary before Ballancing, so the sooner it is begun the better, being the easier perform'd ; and what is done, being mark'd, will not be the next time to be repeated.

Thirdly, How to draw out the real Ballance of the whole.

To do which, you must erect one more Account in your *Leidger*, or rather first on a loose Sheet

Sheet of Paper, by the Title of *Ballance Dr. Per Contra Cr.* to the Dr. side of which will be brought whatever *Money, Goods, or Debts* then belong or remain due to you; and on the Cr. side will appear all the *Debts* you owe to others; and by this, and the Accompt of *Profit and Loss*, (which with *Stock* must be left open to the last) will all your other Accompts be even'd.

For, beginning with your Accompt of *Cash*, add up both the Dr. and Cr. sides, that is, both the receipts and payments; and substracting the one from the other, charge *Ballance Dr.* to the said Accompt of *Cash* for the money remaining in your Hands; so that *Cash* being also credited by the said Accompt of *Ballance* for the said money remaining, both sides of the Accompt will then be even; but as the *Leidger* contains Accompts of several sorts, so there are other things to be done in order to close them, besides carrying their remainders to *Ballance*.

First, in *Accompts of Goods* there are these three Varieties; 1st, when none are sold, then the Accompt is even'd by crediting it by *Ballance* for the whole remaining, at the prime Cost; 2d, when all are sold, then the Accompt is ballanc'd only by *Profit and Loss*, by charging the *Goods Dr.* to that Accompt for the Gain, or Cr. for the Loss; 3d, when only part are sold; and then first carry the Remainder to *Ballance* at the prime Cost, and afterwards charge the *Goods Dr.* to, or Cr. by, *Profit and Loss*, for the gain or loss on what are sold.

Secondly, in *Accompts of Men*, there are also three Varieties, 1st, when the Dr. side is heaviest, that is, when they owe you, then credit their Accompts by *Ballance* for the difference; 2d, when

the Cr. side is heaviest, that is, when you owe them, then debit their Accompts to *Ballance* for the difference ; 3d, when both Sides are even, that is, when neither they owe any thing to you, nor you to them ; and then you have only to add up the Particulars on both Sides, and set down the Sums.

Thirdly, all such *Accompts*, as *House-Expences*, *Charges on Merchandize*, *Refusal of Bargains*, &c. as they are only particulars of irrecoverable Expences, or Disbursements which turn to no account, so they are all ballanc'd by *Profit* and *Loss*.

Lastly, when all other *Accompts* are clos'd, and only *Profit* and *Loss*, *Stock* and *Ballance*, stand open ; to close them, first begin with *Profit* and *Loss*, and having summ'd up both the sides, and thereby found the difference, that is, your clear Gains, or Increase of Stock, ballance your *Profit* and *Loss* by charging it Dr. to the Account of *Stock* for the said Sum ; then also adding up your *Stock*, carry the *Ballance*, that is, your neat Estate, to the Cr. Side of your *Account* of *Ballance*, which will make the total of the said Cr. Side of *Ballance* exactly equal to the total of the Dr. Side, and thereby fully prove the truth of the whole performance.

Fourthly, The manner how a new Inventory is to be form'd from the said *Ballance*, in order for the opening new Books.

As it is plain from the first view of the Account of *Ballance*, that the particulars on the Dr. side, are the several Items or Branches of your Estate, and the particulars on the Cr. side, the
several

several Debts you owe ; so the said particulars on the Dr. side, must in your new Books be all made Drs. to *Stock*, and *Stock* Dr. to the several particulars on the Cr. side, thus,

Stock Dr.

To John Smart,
To Samuel Easy,
To Simon Noble,
&c.

Per Contra Cr.

By Cash,
By Sherry,
By Tobacco,
£3c.

Thus much by way of Theory; I now proceed to the practick Part: For, as general Rules are seldom well understood without Examples, I have annex'd a small sett of Books, with due explanation, wherein I have endeavour'd to introduce all the variety I could; and tho' many things very different from what are here deliver'd, may happen in real Business, yet these well understood, those cannot possibly prove difficulties.

When a *Merchant* begins the World, the first thing he does is to open his *Waste-Book*, with an Inventory of his present *Stock* or *Estate*, which consists of what *Money* he has in his hands, what *Goods* are in his warehouse, &c. and what *Debts* are owing to him ; subjoining also an Account of what *Debts* he owes to others ; the form of which immediately follows in the first page of the *Waste-Book*.

The

The Waste-Book.

Laus Deo, in London, the 24th of June 1737.

An Inventory of the Money, Goods, and Debts, belonging to me A. B. taken this day as follows, viz.

	l.	s.	d.
I Have in ready Money ———	10000	00	0
Also 21 Pipes of Sherry, at 25 l.	535	10	0
10 s. per Pipe ———			
30 Hogheads of Tobacco,	300	00	0
at 10 l. per Hhd. ———			
20 Casks of Brandy, at 15 l.	300	00	0
per Cask ———			
$\frac{1}{8}$ Part of the Ship <i>James</i> , cost —	200	00	0
Andrew Smith owes me, per	30	00	0
Note on demand ———			
Benj. Jones owes me, per	40	00	0
Note due October 4th ———			
Edward Harrett owes me,	100	00	0
per Bond at 6 per Cent. ———			
	11505	10	0

I owe as follows.

To John Smart, on demand ———	40	00	0
To Sam. Easy, due 15th Dec. next —	10	00	0
To Simon Noble ———	30	00	0
To Sir Peter King ———	200	00	0
	280	00	0

And thus having made the Inventory, you next open the Journal, and therein enter the several particulars as they are Debtors to Stock, and also charge Stock Debtor to the several Persons you are indebted to. See the Journal.

London, the 25th of June, 1737.

✓ Andrew Smith has paid me in full ————— l. s. d.
30 00 0

In this first Occurrence of your Trade, it is plain, that as Andrew Smith stands a Dr. in your Leidger 30 l. so now, having paid you that Sum, you have no way of clearing his Accompt, (without crossing it out, a way which Merchants never use) but by giving it credit for as much; and as Money is the thing receiv'd, you therefore charge Cash Dr. and Andrew Smith Cr. as will appear more plain in the Journal, to which you must now, and always refer.

————— 27th. —————
✓ Paid John Smart, in Part ————— 20 00 0
This Case being just the reverse of the former, I need only refer to the Journal.

————— July 1st. —————
✓ Bought a Pipe of Port Wine, for which I paid — 27 00 0
In this Case, Port Wine being evidently the thing receiv'd, and Money the thing parted with; 'tis plain, by the general Rule given Page 5, that Port Wine must be charg'd Dr. and Cash Cr. I shall therefore for the future, leave things of this easy nature without farther explanation.

————— 2d. —————
✓ Sold 3 Hhds of Tobacco, at 11 l. 5 s. per Hhd, for present Money ————— 33 15 0

————— 4th. —————
✓ Bought of James Long 3 Hhds of Sugar, at 19 l. 14 s. per Hhd. l. s. d.
Paid $\frac{1}{2}$ down ————— 29 11 0
Rest due on demand ————— 29 11 0
59 02 0

There are two ways to journalize this Case, viz. either by first making the Sugar Dr. to James Long for the whole Sum, and then charging James Long Dr. to Cash for the part paid; or (which in my opinion is the shortest and best Method) by charging the Sugar at once Dr. to Sundry Accompts, viz. to Cash for the Money paid, and to James Long for the remainder due.

London, the 4th of July, 1737.

l. s. d.

Sold to Edward Ellis 12 Pipes of Sherry, at 30 l.
per Pipe l. s. d.

✓ Receiv'd in ready Money ————— 70 00 0

Rest due at 1 Month ————— 290 00 0

360 00 0

Here, according to the foregoing Rule, Sundry
Accompts are Dr. to Sherry, viz. Cash for the
money receiv'd, and Edward Ellis for the remain-
der due.

6th.

✓ Lent Simon Johnson upon Bond for three Months,
at 6 l. per Cent. per Ann. —————

200 00 0

In such Cases as these, some immediately charge
the Borrower Dr. to Cash for the Principal, and to
Profit and Loss, or Interest Account for the Inte-
rest; but as the Payment may possibly be made
either before or after the Time appointed, I think
it better to charge the Borrower only for the Princi-
pal at the lending; and not credit Profit and Loss,
till the Interest is receiv'd.

9th.

The Owners of the Ship *James* bring in their
Account of Freight, which amounts to 688 l. my

✓ $\frac{1}{8}$ Part which I have receiv'd, is —————

86 00 0

In this Case, the Money receiv'd arising from
the Ship *James*, it is plain that as Cash must be
made Dr. so the Ship *James* must be charg'd Cr.

12th.

✓ My Cousin *Kind* is dead, and has left me a Le-
gacy of 500 l. to be paid by the Executors A. B.
at a year to come. —————

500 00 0

Here, as the Money is not paid down, so the Exe-
cutors A. B. must be charg'd Drs. to Profit and
Loss.

London, the 15th of July, 1737.

l. s. d

Bought of *David Williams*, and sent as an Adventure to *Barbadoes*, in the Ship *Swift*, Capt. *P. C. Thomson*, Master, consign'd to *Peter Careful*, the following Goods, mark'd and number'd as per Margin, viz.

	l.	s.	d.
7 Pieces of Holland, at 18 l. per Piece	126	00	0
48 Yards of Scarlet Cloth, at 22 s. } per Yard —————	52	16	0
Paid Charges on the said Goods ———	7	04	0

186 00 0

In Cases of this nature, where the things receiv'd are immediately sent away, there remains nothing to be charg'd Dr. but the Voyage; and the goods being bought upon trust, the Seller, David Williams, must be Cr.

16th.

Paid as a Premium to *Joan Evans*, for ensuring 200 l. on my aforesaid Adventure ———

10 00 0

This being plainly a farther Charge upon the Voyage, the said Accompt must again be charg'd Dr. and Cash Cr.

19th.

Barter'd 1 Pipe of Sherry, at 32 l. for 2 Bales of Muslin of the same Value ———

32 00 0

21st.

Barter'd 15 ½ Hhds of Tobacco, at 12 l. per Hhd, for the Goods following, viz.

	l.	s.	d.
4 Hhds of Sugar, at 15 l. per Hhd —	60	00	0
7 Pieces of Holland, at 18 l. per Piece	126	00	0

186 00 0

London, the 24th of July, 1737.

			l.	s.	d.
Barter'd with Thomas Freeman, viz.					
			l.	s.	d.
1 $\frac{1}{2}$ Hhd of Tobacco, at 12 l. per Hhd	—	18	00	0	
And 2 Pipes of Sherry, at 30 l. per Pipe		60	00	0	
For 3 Pieces of Holland, at 8 l. per Piece		24	00	0	
And 42 Yards of Black Cloth, at 18 s. } per Yard		37	16	0	
<i>In Cases of this nature where several sorts of Goods are exchang'd for several, whether their value be equal or unequal, charge the Person you barter with Dr. to the Goods you deliver, and make the Goods you receive Dr. to the said Person.</i>					
August 1st.					
Edward Harret is broke, and I have compounded his Debt of 100 l. at 5 s. per Pound, the Composition receiv'd is					
<i>Here, tho' you receive but 25 l. yet, as you agree to take it for the 100 l. so you must clear Edward Harret of the whole Debt, i. e. you must charge Cash Dr. for what you do receive, and Profit and Loss Dr. for what you abate, making Edward Harret Cr. by both.</i>					
4th.					
Paid my Landlord one Quarter's Rent due at Midsummer last past					
<i>Tho' Profit and Loss might be immediately charg'd with this money, yet, as a distinct Accompt of your House-Expences will be more satisfactory, so it is better to charge the said Accompt for all such disbursements as they happen, ballancing the Accompt at last by Profit and Loss.</i>					

London, the 7th of August, 1737. l. s. d.

Paid my Book-keeper his Quarter's Salary, and
Bill of Charges on Letters, &c. ————— 25 10 0

*What was aforesaid of House-Expences, may
be here apply'd to Charges of Merchandize,
which is the proper Dr. for all Payments not di-
stinctly chargeable on any particular Commodity.*

8th.

J. N Shipp'd on Board the *Susanna* Galley, Capt.
No. 1 Tho. Emerson Master, for the Accompt of *John*
2 Nash at Leghorn the following Goods, mark'd
and number'd as per Margin, viz.

	l.	s.	d.
23 Yards of my own Black Cloth, } at 21 s. 6 d. per Yard ———— }	24	14	6
490 C. of Lead, at 8 l. 16 s. per } Fother, cost ————— }	220	17	5
Custom and Charges paid ————	2	12	6
My Commission, at 2 $\frac{1}{2}$ per Cent. —	6	04	1 $\frac{1}{2}$
	254	08	6 $\frac{1}{2}$

*This Voyage not being upon your own Accompt,
your Trust is discharg'd on shipping the Goods;
and therefore, whether they ever come to his
hands or no, you justly charge John Nash Dr.
to the Sundry Accompts, viz. to Black Cloth
(that Commodity having been your own, and
formerly enter'd in your Leidger) to Cash for the
Lead and Charges; and to Profit and Loss, or
Accompt of Commission, for your Allowance.*

13th.

Given George Newland, for the Refusal of 10
Lottery-Tickets undrawn ————— 10 1 6

*Here, as in the Cases of House-Expences, and
Charges on Merchandize, I would advise the
erecting an Accompt, under the Title of Refusal
of Bargains, or Accompt of Premio, which should
be charg'd Dr. on all such Occurrences, and like
them, ballanc'd at last by Profit and Loss.*

London, the 18th of August, 1737.

Bought of George Newland 10 undrawn Tickets,
at 9 l. 10 s. per Ticket, for which I paid ———

l. s. d.

95 00 0

26th.

Receiv'd Advice from Peter Careful at Barba-
does, that he hath receiv'd my Adventure ; and in
Return, has shipp'd on Board the same Ship, viz.

l. s. d.

12 Hhds of Sugar, at 13 l. per Hhd, is 156 00 0

2 Hhds of Tamarins, at 47 l. per Hhd 94 00 0

Charges as per his Invoice, is ——— 8 00 0

258 00 0

*In this Case, as you have an Accompt of your
Factor's Returns, as well as of his disposal of
your Adventure ; so you have no need to charge
him at all, but let one Voyage clear the other ;
make therefore the Voyage from Barbadoes Dr.
to the Voyage thither for the Goods return'd, and
to your Factor's Accompt Current for the Money
he has disburs'd.*

29th.

Drawn my Bill on John Nash, at Leghorn, for
924 Dollars, at 40 d. per Dollar, payable to Sa-
muel Davis, for value here received, is ———

154 00 0

*This being the same thing as if John Nash had
himself paid you, you must charge Cash Dr. and
John Nash's Accompt Current Cr.*

September 2d.

Ship Swift is arriv'd with my Goods from Bar-
badoes ; Freight, Custom, and other Charges paid
here, comes to ———

85 10 0

Sold my 12 Hhds of Sugar on the Key, at 20 l.
per Hhd for present Money ———

240 00 0

*This Sugar being never brought home, nor en-
ter'd into your Leidger, charge the Cash you re-
ceive for it Dr. to the Voyage.*

London, the 3d of September, 1737. l. s. d

Brought into my Warehouse my 2 Hhds of Tamarins, valu'd at 47 l. per Hhd 94 00 0

Now let the Voyage be clear'd, by giving it Credit by the Tamarins.

10th.

Sold my 2 Hhds of Tamarins, at 60 l. per Hhd, to *Joseph Fenkins*.

Received of him in Money l. s. d.
40 00 0

For the rest he has given me Bills on the following Persons, viz.

One on *Nathaniel Vincent*, for 30 00 0

One on *Jacob James*, for 23 00 0

And one on *Thomas Sands*, for 22 00 0

120 00 0

To prevent filling your Leidger with Accountts of every person you may have a Bill upon, or who may have one on you, erect two general Accountts, one call'd Bills receivable, and the other, Bills payable; and charge the one with all the Bills you are to receive, and the other with all the Bills you are to pay.

12th.

Frederick Van Tromp, Merchant at the Hague, has sent me by the Eagle Sloop, *David Jones* Master, to sell for his Account, viz.

40 Pieces of Holland, each 105 Ells Flem. and

560 Yards of Flanders Lace.

Custom and other Charges paid here, is 108 00 0

Here, as you have Security in your own hands for the money you lay out for Frederick Van Tromp, so you erect an Account of Goods for his Account, and charge it Dr. to Cash.

London, the 18th of September, 1737. l. s. d.

Sold to Edward Johnson and Company, for the Account of Frederick Van Tromp, his 40 Pieces of Holland, each 105 Ells Flem. at 3 s. 4 d. per Ell, to pay at 3 Months, comes to 700 00 0

23d.
Sold also Frederick Van Tromp's 560 Yards of Lace, at 28 s. 6 d. per Yard, for present Money 798 00 0

My Commission for the whole being 1498 l. at 2 ½ per Cent. 37 09 0

And now having dispos'd of all his Goods, ballance the Accompt, by charging it Dr. to F. V. Tromp's Accompt Current, for what Money you have of his in your hands, and to F. V. Tromp's Accompt of Time, for the Money remaining due by Johnson and Company; both which Accompts must be now made in your Leidger. N B. The difference between a man's Accompt Current, and his Accompt of Time, is explain'd in the Leidger, Fol. 10.

October 1st.

Frederick Van Tromp has drawn a Bill on me payable at 10 Days Sight to Jonathan Emerson, which I have accepted, the Sum is 52 10 0

4th.

F.V.T By Order of Frederick Van Tromp, I have
No. 1 shipp'd on Board the *Sailwell*, Capt. Evans Ma-
ster, mark'd and number'd as per Margin, 3
2 Bails of colour'd Colchester Bayes, containing
3 each 40 Pieces, l. s. d.
Prime Cost 137 10 0
Custom and other Charges 8 12 0
Due to Tho Millington, for dying 18 05 0
Due to John Sutor, for packing 2 10 0
My Commission on 166 l. 17 s. }
at 2 ½ per Cent. 4 03 7½

171 00 7½

London, the 10th of October, 1737.

l. s. d

✓ Paid Jonathan Emerson, Van Tromp's Bill on me

52 10 0

✓ Paid Tho. Millington for dying Van Tromp's Bayes

18 00 0

In this Case, as the abatement on Millington's Bill is not your own advantage, but Frederick Van Tromp's; so you must not give Profit and Loss credit for it, but Van Tromp's Accompt Current, which was before charg'd Dr. with it.

17th.

✓ Paid John Sutor in full, for packing Van Tromp's Bayes

2 10 0

24th.

✓ Receiv'd of Simon Johnson 200 l. I lent him, with 3 Months Interest for the same, at 6 l. per Cent. per Ann.

203 00 0

Charge Cash Dr. to Simon Johnson for the Principal, and Dr. to Profit and Loss for the Interest. See the Case, July the 6th.

November 2d.

✓ Agreed with my Cousin Kind to go his Halves in 300 Yards of Broad Cloth, at 12 s. 6 d. per Yard; my $\frac{1}{2}$ Share, which I have paid him, comes to

93 15 0

There are two sorts of Company Accompts, the one where your Partner has the Management, and keeps the Accompt, as in this, and the next Example; and in this kind there is no difficulty, you having nothing to do but to charge your Partner, or the Goods in his hands, (which I think better) Dr. to Cash for the money you pay, and to give the said Accompt credit again for the returns. The other sort, where you yourself are Manager and Accomptant, will be explain'd by the other following Cases.

London, the 10th of November, 1737. l. s. d.

My Cousin *Kind* has brought in his Accompt of the Broad Cloth, and there appears due to me 108 l 10 s. of which he pays me

	l.	s.	d.	
✓ In Money	20	00	0	
Gives me an Assignment on <i>John Long</i> ?	10	00	0	
for				
And for the rest gives me 5 Pieces of <i>Indian</i> Chince, valu'd at	78	10	0	
				108 10 0
20th.				

✓ Bought at *Lloyd's*, in Company with my Cousin *Kind*, each $\frac{1}{2}$ the Ship *Bonadventure*, for which we are to pay the Owners at 6 Days 700 00 0

In this Case, having made the Ship Bonadventure in Company Dr. to the Owners, you are next to consider how to charge your Partner for his $\frac{1}{2}$ Share ; to do which take this general Rule : Your Partner's Accompt Current must be made Dr. to his Accompt in Company for his Share of Goods bought ; and your Partner's Accompt in Company, Dr. to his Accompt Current, for his Share of Goods sold. N. B. For the difference between a Partner's Accompt Current, and his Accompt in Company, see the Leidger, Fol. 11.

23d.

✓ Receiv'd of my Cousin *Kind*, his half Share of the Price of the Ship *Bonadventure*. 350 00 0

Here Cash being made Dr. to Cousin Kind's Accompt Current, his Accompt Current will stand clear d, and his Accompt in Company remain Cr. as it must have been made at first, had he paid down his Share.

27th.

✓ Paid the Owners of the Ship *Bonadventure*, in full 700 00 0

London, the 3d of December, 1737.

l. s. d.

The Master of the Ship *Bonadventure* has brought in his Bill of Repairs, which I have paid, amounting to

36 10 0

Here, as before, having made the Ship in Company Dr. to Cash for the Repairs paid, charge your Partner's Accompt Current Dr. to his Accompt in Company, for his share.

7th.

Stephen Dawner, James Dissel, and myself, resolving to trade together with an equal Joint-Stock, we buy of Thomas Smother, viz.

l. s. d.

5 Hhds of Tobac. at 3 l. 12 s. per Hhd 18 00 0
 & 20 Hhds ——— at 2 l 19 s. per Hhd 59 00 0

77 00 0

Having each of us paid down our shares.

In this Case, each having paid down his share, the Tobacco in Company will stand Dr. to Sundry Accompts, viz. To Cash for your own share, and to each of your Partner's Accompts in Company for their shares.

12th.

Sold to *Jacob Fletcher* our 5 best Hhds of Tobacco, at 4 l. per Hhd.

l. s. d.

Receiv'd of him in Part ——— 12 00 0
 Rest due on demand ——— 8 00 0

20 00 0

In this Case, having given the Tobacco in Company credit, both by Cash and Jacob Fletcher, make both your Partners Accompts in Company Drs. to their Accompts Current, for their several shares of the 12 l. receiv'd, giving them no farther credit for the other 8 l. till Jacob Fletcher pays it.

19th.

Sold our other 20 Hhds of Tobacco, at 3 l. 10 s. per Hhd, for present Money ———

70 00 0

E

London, the 25th of December, 1737.

l. s. d.

✓ *Jacob Fletcher* has paid me in full for our Tobacco —————

8 00 00

✓ Bought 85 Tons of Logwood, at 2 l. per Ton, for present Money —————

170 00 00

30th.

J. S.
No. 1
2
3

Stephen Dawner, James Dissel, and myself, still resolving to trade together, we have each of us put into Company as follows, (intending to make our shares even with Money) viz.

l. s. d.

Stephen Dawner, 50 Tons of }
Lead, at 8 l. 10 s. per Fother — } 435 17 11 $\frac{1}{4}$

James Dissel, 60 Pieces of }
Serge, at 6 l. per Piece — } 360 00 00

✓ I have put in 85 Tons of }
Logwood, at 2 l. 10 s. per Ton } 212 10 00

I have also paid Custom, &c. }
on the said Goods — } 42 00 00

105 00 07 $11\frac{1}{4}$

All which we have shipp'd on board the *Mary Sloop*, Capt. *Evans*, Master, consign'd to *John Stone*, Merchant, at *Marseilles*, to sell for our Accompt, being mark'd and number'd as in the Margin.

To state this Case, the best Way is, first, to charge the Voyage to *Marseilles* Dr. to each Man's Accompt Current, for the several Goods they put into Company, and to Logwood and Cash, for your own part; and then make each of their Accompts Current Dr. to their Accompts in Company for their $\frac{1}{5}$ shares of the whole amount.

January 4th.

Upon settling Accompts with *Stephen Dawner* and *James Dissel*, there appears due from me

l. s. d.

✓ To *Stephen Dawner* ————— 85 15 3 $\frac{1}{2}$

To *James Dissel* ————— 9 17 4 $\frac{1}{4}$

Which I have paid, the whole being —————

95 12 07 $\frac{1}{4}$

London, the 10th of January, 1737. l. s. d.

The Ship *Bonadventure*, in which my Cousin Kind and myself had each a $\frac{1}{2}$ share, is unfortunately blown up, being totally destroy'd, the whole Damage is

736 10 0

Here as the Loss is to be divided, so Profit and Loss must be made Dr. only for your own Part, and your Cousin Kind's Accompt in Company Dr. for his, the Ship in Company Cr. by both.

15th.

Stephen Dawner, James Dissel, and myself, each $\frac{1}{3}$, have bought of Thomas Merchant 9 Hhds of Sugar, at 5 l. 10 s. per Hhd, to pay at 6 Days; the Goods being in my hands, and at my disposal

49 10 0

22d.

Stephen Dawner being in the Country, James Dissel, and myself, have paid Tho. Merchant in full.

l. s. d.

James Dissel having paid 20 00 0

And I the rest 29 10 0

49 10 0

31st.

Stephen Dawner being come to Town, has even'd our Accompts, by paying each of us what we had advanc'd for him, viz.

l. s. d.

To James Dissel 3 10 0

To me 13 00 0

16 10 0

February 6th.

Sold 3 Hhds of our Sugar to Sir Nicholas Long, at 6 l. per Hhd, to pay at 10 Days

18 00 0

London, the 13th of February, 1737. l. s. d.

Stephen Dawner hath taken to himself 2 Hhds of
our Sugar, as his share of what remains 11 00 0

*When a Partner withdraws his share, or any
part thereof, charge his Account in Company,
Dr. to the Goods in Company, for what he takes.*

17th.

Receiv'd of Sir Nicholas Long, in full, for Sugar, 18 00 0

20th.

James Dissel, and myself, have parted the other
4 Hhds of Sugar between us, their value, at 5 l.
10 s. per Hhd, is 22 00 0

*And now, as your Partner's Account in Com-
pany is to be charg'd Dr. to the Sugar in Company
for his share withdrawn, (according to the fore-
going direction) so you must also charge the proper
Account of Sugar Dr. to the said Sugar in Compa-
ny for your own part.*

Thus having, I hope, propos'd a sufficient va-
riety of Cases, for the full explanation of the
matter; I shall now end the *Waste-Book*, and
proceed to the *Journal*, to which we have all
along referr'd.



The Journal.

Laus Deo, in London, the 24th of June 1737.

Sundry Accompts Drs. to Stock,

11505 l. 10s.

		l.	s.	d.	
2	CASH in ready Money —	10000	00	0	
3	Sherry for 21 Pipes, at 25 l. 10 s. per Pipe	535	10	0	
3	Tobacco, for 30 Hhds, at 10 l. per Hhd	300	00	0	
3	Brandy, for 20 Casks, at 15 l. per Cask	300	00	0	
3	Ship <i>James</i> , for $\frac{1}{8}$ Part, cost —	200	00	0	
4	<i>Andrew Smith</i> , per Note, on demand	30	00	0	
4	<i>Ben. Jones</i> , per Note, due October 4th	40	00	0	
4	<i>Edw. Harret</i> , per Bond, at 6 l. per Cent,	100	00	0	
1		11505	100		
1	<i>Stock Dr. to Sundry Accompts, 280 l.</i>				
		l.	s.	d.	
4	To <i>John Smart</i> , on demand —	40	00	0	
4	To <i>Samuel Easy</i> , due 15th of Dec. next	10	00	0	
5	To <i>Simon Noble</i> —	30	00	0	
5	To <i>Sir Peter King</i> —	200	00	0	
		280	000		

This done, turn to your Leidger, and therein open Accompts for every one of these particulars, i. e. write by way of Title, at proper distances, in a Text Hand, first, Stock Dr. on one side of the Folio, and on the other side. Per Contra Cr. then Cash Dr. Per Contra Cr. &c. and having thus titled all your Accompts, turn to the first Dr. which is Cash, and under it, on the Dr. side, having first dated it, write, To Stock in ready Money, then insert the Folio and Sum, and turning to the Account of Stock, write under it on the Cr. side, By Cash in ready Money; observing also the Date, Folio, and Sum; and thus proceed with all the rest: and this is what is call'd Posting.

[30]

London, the 25th of June, 1737.

			l.	s.	d.
2	Cash Dr. to <i>Andrew Smith</i> , 30 l.				
4	Receiv'd of him in full		30	00	0
		27th.			
4	<i>John Smart</i> Dr. to Cash, 20 l.				
2	Paid him in Part		20	00	0
		July 1st.			
5	Port Wine Dr. to Cash, 27 l.				
2	Paid for 1 Pipe		27	00	0
		2d.			
2	Cash Dr. to Tobacco, 33 l. 15 s.				
3	Receiv'd for 3 Hhds, at 11 l. 5 s. per Hhd.		33	15	0
		4th.			
6	Sugar Dr. to Sundry Accompts, 59 l. 2 s.				
		l. s. d.			
2	To Cash paid in Part for 3 Hhds at } 19 l. 14 s.		29	11	0
5	To <i>James Long</i> , for the rest on demand		29	11	0
			59	02	0
	Sundry Accompts Dr. to Sherry, 360 l.				
		l. s. d.			
2	Cash receiv'd in Part for 12 Pipes, at } 30 l. per Pipe		70	00	0
6	<i>Edw. Ellis</i> , for the rest due at 1 Month		290	00	0
3			360	00	0
		6th.			
5	<i>Simon Johnson</i> Dr. to Cash, 200 l.				
2	Lent him upon Interest at 6 per Cent. per Ann.		200	00	0
		9th.			
2	Cash Dr. to Ship <i>James</i> , 86 l.				
3	Receiv'd for my $\frac{1}{8}$ Part of 688 l. Freight		86	00	0
		12th.			
	A. B. Executors of Cousin <i>Kind</i> , Drs. to Profit and Loss, 500 l.				
5	Left me as a Legacy by my said Cousin <i>Kind</i> to be paid at 1 Year		500	00	0
1					

London, the 15th of July, 1737.

		l.	s.	d.
6	Voyage to Barbadoes Dr. to Sundry Accompts, 186 l.			
6	To David Williams, for			
		l.	s.	d.
7	Pieces of Holland, at 18 l. per Piece	126	00	0
	48 Yards of Scarlet Cloth, at 22 s. per Yd.	52	16	0
2	To Cash paid Charges on the said Goods	7	04	0
		186	00	0
	16th.			
	Voyage to Barbadoes Dr. to Cash, 10 l.			
6	Paid as a Premium to John Evans, to insure 200 l.			
2	on my Adventure	10	00	0
	19th.			
7	Mullin Dr. to Sherry 32 l.			
3	For 2 Bales receiv'd in Barter for 1 Pipe	32	00	0
	21st.			
	Sundry Accompts Dr. to Tobacco, 186 l.			
		l.	s.	d.
6	Sugar, for 4 Hhds, at 15 l. per Hhd	60	00	0
6	Holland, for 7 Pieces, at 18 l. per Piece	126	00	0
3	Receiv'd in Barter for 15 $\frac{1}{2}$ Hhds of Tobac.o	186	00	0
	24th.			
7	Tho. Freeman Dr. to sundry Accompts, 78 l.			
		l.	s.	d.
3	To Tobacco, for 1 $\frac{1}{2}$ Hhd, at 12 l. per Hhd	18	00	0
3	To Sherry, for 2 Pipes, at 30 l. per Pipe	60	00	0
	Deliver'd him in Barter	78	00	0
	Sundry Accompts Dr. to Tho. Freeman 61 l. 16 s.			
		l.	s.	d.
6	Holland, for 3 Pieces, at 8 l. per Piece	24	00	0
7	Black Cloth, for 42 Yards, at 18 s. per Yd.	37	16	0
7	Receiv'd of him in Barter	61	16	0
	August 1st.			
	Sundry Accompts Dr. to Edward Harret, 100 l.			
		l.	s.	d.
2	Cash receiv'd in Composition of his Debt	25	00	0
1	Profit and Loss abated him	75	00	0
4		100	00	0

London, the 4th of August, 1737.		l. s. d.	
7	House Expences Dr. to Cash 20 l.		
2	Paid a Quarter's Rent, due at Midsummer	20	00 0
7th.			
7	Charges of Merchandize Dr. to Cash, 25 l. 10 s.		
2	Paid my Book-keeper a Quarter's Salary, and his Bill of Charges	25	10 0
8th.			
John Nash of Leghorn Dr. to Sundry Accompts, 254 l. 8 s. 6 d. $\frac{1}{2}$.			
		l. s. d.	
8	To Black Cloth, for 23 Yards at 21 s.	24	14 06
7	6 d. per Yard		
2	To Cash for 490 lb. of Lead, at 8 l. 16 s. per Fother, and Charges	223	09 11
1	To Profit and Loss for my Commission	6	04 01 $\frac{1}{2}$
		254	08 6 $\frac{1}{2}$
13th.			
7	Refusal of Bargains Dr. to Cash, 1 l. 1 s. 6 d.		
2	Given George Newland, for the Refusal of 10 Tickets undrawn	1	01 6
18th.			
8	Lottery Tickets Dr. to Cash, 95 l.		
2	Paid for 10 undrawn, at 9 l. 10 s. per Ticket	95	00 0
26th.			
Voyage from Barbadoes, Dr. to Sundry Accompts, 258 l.			
		l. s. d.	
8	To Voyage to Barbadoes, for Goods	250	00 0
6	return'd		
8	To Peter Careful his Account current, for Charges paid	8	00 0
		258	00 0
29th.			
2	Cash Dr. to John Nash of Leghorn, 154 l.		
8	Drawn my Bill on him for 924 Dollars, at 40 d. Value here receiv'd	154	00 0

London, the 2d of September, 1737.

l. s. d.

8	Voyage from <i>Barbadoes</i> Dr to Cash, 85 l. 10 s.	
2	Paid Freight, Custom, and Charges here on my Goods arrived	85 10 0
2	Cash Dr. to Voyage from <i>Barbadoes</i> , 240 l.	
8	Receiv'd for my 12 Hhds of Sugar, at 20 l. per Hhd	240 00 0
	3d.	
8	Tamarins Dr. to Voyage from <i>Barbadoes</i> , 94 l.	
8	For 2 Hhds, at 47 l. per Hhd	94 00 0
	10th.	
	Sundry Accompts Dr. to Tamarins, 120 l.	
		l. s.
2	Cash receiv'd in Part for 2 Hhds, at 60 l. } per Hhd	40 00
9	Bills receivable for 1 on <i>Nat. Vincent</i>	30 00
8	1 on <i>Jacob James</i>	28 00
	1 on <i>Tho. Sands</i>	22 00
	12th.	120 00 0
9	Goods for the Accompt of <i>Frederick Van Tromp</i> , Dr. to Cash, 108 l.	
2	Paid Custom, and other Charges on them	108 00 0
	18th.	
9	<i>Edward Johnson</i> and Company Dr. to Goods, for the Accompt of <i>Frederick Van Tromp</i> , 700 l.	
9	For his 40 Pieces of <i>Holland</i> each 105 Ells <i>Flem.</i> at 3 s. 4 d. per Ell, to pay at 3 Months	700 00 0
	23d.	
2	Cash Dr. to Goods for Accompt of <i>F. V. Tromp</i> , 798 l.	
9	Receiv'd for his 560 Yards of Lace, at 28 s. 6 d. per Yard	798 00 0
9	Goods for Accompt of <i>F. V. Tromp</i> , Dr. to Profit and Loss, 37 l. 9 s.	
1	For my Commission, at 2 ½ per Cent.	37 09 0
	F	

London, the 1st of October, 1737.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{10}{8}$	Frederick Van Tromp his Account Current Dr. to Bills payable, 52 <i>l.</i> 10 <i>s.</i>				
	Accepted his Bill on me, payable to Jonathan Emerson at 10 Days		52	10	0
	4th.				
	F. V. Tromp his Account Current Dr. to Sundry Accounts, 171 <i>l.</i> 00 <i>s.</i> 7d. $\frac{1}{2}$				
		<i>l.</i> <i>s.</i> <i>d.</i>			
$\frac{10}{2}$	To Cash, paid for 3 Bales of Bays, } and Custom, and Charges	146 02 0			
9	To Tho. Millington, for dying	18 05 0			
9	To John Sutor, for packing	2 10 0			
1	To Profit and Loss, for my Commission	4 03 7 $\frac{1}{2}$			
	13th.		171	00	7 $\frac{1}{2}$
$\frac{8}{2}$	Bills payable Dr. to Cash, 52 <i>l.</i> 10 <i>s.</i>				
	Paid Jonathan Emerson, Van Tromp's Bill on me		52	10	0
	Tho. Millington Dr. to Sundry Accounts 18 <i>l.</i> 5 <i>s.</i>				
		<i>l.</i> <i>s.</i> <i>d.</i>			
$\frac{9}{2}$	To Cash paid him	18 00 0			
$\frac{2}{10}$	To F. V. Tromp's Account Current abated	0 05 0			
	17th.		18	05	0
$\frac{9}{2}$	John Sutor Dr. to Cash, 2 <i>l.</i> 10 <i>s.</i>				
	Paid him in full, for packing Van Tromp's Bays		2	10	0
	24th.				
	Cash Dr. to Sundry Accounts, 203 <i>l.</i>				
		<i>l.</i> <i>s.</i> <i>d.</i>			
$\frac{2}{5}$	To Simon Johnson, for Principal receiv'd	200 00 0			
$\frac{1}{1}$	To Profit and Loss, for 3 months Interest.	3 00 0			
	November 2d.		203	00	0
$\frac{10}{2}$	Broad Cloth, in the Hands of Cousin Kind, Dr. to Cash, 93 <i>l.</i> 15 <i>s.</i>				
	Paid him for $\frac{1}{2}$ share of 300 Yards in his Hands, at 12 <i>s.</i> 6 <i>d.</i> per Yard		93	15	0

London, the 10th of November, 1737. l. s. d.

Sundry Accompts Dr. to Broad Cloth, in the Hands of Cousin Kind, 108 l. 10 s.			
		l.	s. d.
2	Cash receiv'd in Money —————	20	00 0
9	Bills receivable for one on <i>J. Long</i> , for —	10	00 0
10	<i>Indian</i> Chince, for 5 Pieces, valu'd at —	78	10 0
10	————— 20th. —————	108	10 0
11	Ship <i>Bonadventure</i> , in Company with Cousin Kind, Dr. to the Owners, 700 l.		
10	For the said Ship bought at <i>Lloyd's</i> , to pay at 6 Days	700	00 0
11	Cousin Kind his Accompt Current, Dr. to Cousin Kind his Accompt in Company, 350 l.		
11	For his $\frac{1}{2}$ Share of the Ship <i>Bonadventure</i> ————	350	00 0
	————— 23d. —————		
2	Cash Dr. to Cousin Kind his Accompt Current 350 l.		
11	Receiv'd of him his $\frac{1}{2}$ Share of the Ship <i>Bonadventure</i>	350	00 0
	————— 27th. —————		
10	Owners of the Ship <i>Bonadventure</i> Drs to Cash, 700 l		
2	Paid them in full —————	700	00 0
	————— December 3d. —————		
11	Ship <i>Bonadventure</i> , in Company with Cousin Kind, Dr. to Cash, 36 l. 10 s.		
2	Paid the Master his Bill of Repairs ————	36	10 0
11	Cousin Kind's Accompt Current Dr. to his Accompt in Company, 18 l. 5 s.		
11	For his $\frac{1}{2}$ Share of Repairs —————	18	05 0
	————— 7th. —————		
	Tobacco in Company with <i>Stephen Dawner</i> and <i>James Diffel</i> , Dr. to Sundry Accompts, 77 l.		
11	To <i>Stephen Dawner</i> his Accompt in)		
12	Company for his $\frac{1}{2}$ Share of 5 Hhds, at } 25 13 4		
	3 l. 12 s. and 20 Hhds at 2 l. 19 s. }		
13	To <i>James Diffel</i> his Accompt in Comp. ditto	25	13 4
2	To Cash, for my $\frac{1}{2}$ Share paid —————	25	13 4
	—————	77	00 0

London, the 12th of December, 1737. *l. s. d.*

	Sundry Accompts Dr. to Tobacco in Company, 20 <i>l.</i>	
	<i>l. s. d.</i>	
2	Cash receiv'd in Part, for 5 Hhds, at } 12 00 0	
14	4 <i>l.</i> per Hhd ————— }	
14	Jacob Fletcher, for the rest on demand — 8 00 0	20 00 0
12	Stephen Dawner, his Accompt in Company, Dr. to	
12	his Accompt Current, 4 <i>l.</i>	
	For his $\frac{1}{3}$ share of 12 <i>l.</i> receiv'd for Tobacco ———	4 00 0
13	James Dissel, ditto —————	4 00 0
12	————— 19th. —————	
2	Cash Dr. to Tobacco in Company, 70 <i>l.</i>	
11	Receiv'd for our other 20 Hhds, at 3 <i>l.</i> 10 <i>s.</i> per	
	Hhd —————	70 00 0
12	Stephen Dawner, his Accompt in Company, Dr. to	
12	his Accompt Current, 23 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i>	
	For his $\frac{1}{3}$ share of 70 <i>l.</i> receiv'd for Tobacco ———	23 06 8
13	James Dissel, ditto —————	23 06 8
12	————— 25th. —————	
2	Cash Dr. to Jacob Fletcher, 8 <i>l.</i>	
14	Receiv'd of him in full —————	8 00 0
12	Stephen Dawner, his Accompt in Company, Dr. to	
12	his Accompt Current, 2 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i>	
	For his $\frac{1}{3}$ share of 8 <i>l.</i> receiv'd for Tobacco ———	2 13 4
13	James Dissel, ditto —————	2 13 4
12	—————	
14	Logwood Dr. to Cash, 170 <i>l.</i>	
2	Paid for 85 Tons, at 2 <i>l.</i> per Ton —————	170 00 0

London, the 30th of December, 1737. l. s. d.

Voyage to *Marseilles*, in Company with *S. D.* and *J. D.* Dr. to Sundry Accompts, 105 *l.* 7 *s.* 11 *d.* $\frac{1}{4}$

13 To *Stephen Dawner's* Accompt current, for 50 Tons of Lead, at } l. s. d.
12 8 *l.* 10 *s.* per Fother ——— } 435 17 11 $\frac{1}{4}$

12 To *James Dissel's* Accompt Current for 60 Pieces of Serge, at }
6 *l.* per Piece ——— } 360 00 00

14 To Logwood, for 85 Tons, at 2 *l.* }
10 *s.* per Ton ——— } 212 10 00

2 To Cash, paid Custom, &c. on the }
said Goods ——— } 42 00 00

105 00 7 11 $\frac{1}{4}$

12 *Stephen Dawner* his Accompt Current Dr. to his
12 Accompt in Company, 350 *l.* 2 *s.* 7 *d.* $\frac{3}{4}$.
For his $\frac{1}{3}$ Share of the Voyage to *Marseilles*. — 350 02 07 $\frac{3}{4}$

12 *James Dissel*, ditto ——— 350 02 07 $\frac{3}{4}$
13

January 4th.

Sundry Accompts Dr. to Cash, 95 *l.* 12 *s.* 7 *d.* $\frac{1}{4}$.

12 *Stephen Dawner's* Accompt Current } l. s. d.
paid him ——— } 85 15 3 $\frac{1}{2}$

12 *James Dissel's* Accompt Current paid }
2 him ——— } 9 17 4 $\frac{1}{4}$

95 12 07 $\frac{3}{4}$

10th.

Sundry Accompts Dr. to Ship *Bonadventure*, in
Company with Cousin *Kind*, 736 *l.* 10 *s.*

11 Cousin *Kind's* Accompt in Company } l. s. d.
for his $\frac{1}{2}$ Share lost ——— } 368 05 0

1 Profit and Loss for my $\frac{1}{2}$ Share — 368 05 0
11

736 10 00

15th.

Sugar in Company with *S. D.* and *J. D.* Dr. to
13 *Tho. Merchant*, 49 *l.* 10 *s.*

14 For 9 Hhds, at 5 *l.* 10 *s.* per Hhd, to pay at
6 days ——— 49 10 00

49 10 00

London, the 15th of January, 1737.

l. s. d.

	<i>Stephen Dawner's Account</i> Current Dr. to his Ac-		
	compt in Company, 16 l. 10 s.		
12	For his $\frac{1}{3}$ share of 9 Hhds of Sugar, at 5 l. 10 s.		
12	per Hhd		16 10 0
12	<i>James Dissel, ditto</i>		16 10 0
13	22d.		
	<i>Tho. Merchant, Dr. to Sundry Account</i> s 49 l. 10 s.		
14	l. s. d.		
12	To <i>James Dissel's Account</i> Current } 20 00 0		
	paid by him		
2	To Cash paid by me	29 10 0	
			49 10 0
	31st.		
	<i>Sundry Account</i> s Dr. to <i>Stephen Dawner's Account</i>		
	Current, 16 l. 10 s.		
12	<i>James Dissel's Account</i> Current re- } 3 10 0		
	ceiv'd of him		
2	Cash receiv'd by me	13 00 0	
12			16 10 0
	5 OC 57		
	February 6th.		
14	<i>Sir Nicholas Long</i> Dr. to Sugar in Company, 18 l.		
13	For 3 Hhds, at 6 l. per Hhd, to pay at 10 days		18 00 0
	13th.		
12	<i>Stephen Dawner's Account</i> in Company, Dr. to Su-		
	gar in Company, 11 l.		
13	For 2 Hhds taken to himself for his share		11 00 0
	17th.		
2	Cash Dr. to <i>Sir Nicholas Long</i> , 18 l.		
14	Receiv'd of him in full, for Sugar		18 00 0
12	<i>Stephen Dawner's Account</i> in Company, Dr. to his		
	Account Current, 6 l.		
12	For his $\frac{1}{3}$ share of 18 l. receiv'd for Sugar		6 00 0
13	<i>James Dissel, ditto</i>		6 00 0
12	20th.		
	<i>Sundry Account</i> s Dr. to Sugar in Company, 22 l.		
13	<i>James Dissel's Account</i> in Company, } l. s. d.		
	for 2 Hhds taken to himself, for his		
	share	11 00 0	
6	Sugar, for 2 Hhds taken to myself	11 00 0	
13			22 00 0

T H E

THE
LEIDGER.

A <i>Fol.</i> <i>A. B. Executors</i> — 5	B <i>Fol.</i> Brandy — 3 Black Cloth — 7 Bills receivable — 9 — payable — 8 Broad Cloth in } 10 Company — } 10 Ballance — 15	C <i>Fol.</i> Cash — 2 Charges <i>Merch.</i> — 7 <i>Careful (Peter)</i> — 8 Chince (<i>Indian</i>) 10
D <i>Fol.</i> <i>Dawner (Step.)</i> } 12 Accompt Cur. } 12 — Company — 12 <i>Dissel (Ja.)</i> Cur. 12 — Company — 13	E <i>Fol.</i> <i>Easy (Sam.)</i> — 4 <i>Ellis (Edward)</i> — 6	F <i>Fol.</i> <i>Freeman (Tho.)</i> — 7 <i>Fletcher (Jacob)</i> — 14
G <i>Fol.</i> Goods for Acct. } 9 of <i>Van Tromp</i> } 9	H <i>Fol.</i> <i>Harret (Edward)</i> 4 Holland — 6 House-Expences — 7	I <i>Fol.</i> <i>Fones (Ben.)</i> — 4 <i>Johnson (Simon)</i> — 5 <i>Johnson (Edw.)</i> } 9 and Comp. — } 9
K <i>Fol.</i> <i>King (Sir Peter)</i> 5 <i>Kind's Acct.</i> Cur. 11 — Comp. — 11	L <i>Fol.</i> <i>Long (James)</i> — 5 Lottery Tickets — 8 <i>Long (Sir Nichol.)</i> 14 Logwood — 14	M <i>Fol.</i> Mullin — 7 <i>Millington (Tho.)</i> — 9 <i>Merchant (Tho.)</i> — 14



N Fol. Noble (<i>Simon</i>) — 5 Nasb (<i>Fohn</i>) — 8	O Fol. Owners of the } Ship <i>Bonadv.</i> } 10	P Fol. Port Wine — 5 Profit and Loss — 1
Q	R Fol. Refusal of Barg. — 7 	S Fol. Stock — 1 Sherry — 3 Ship <i>Fames</i> — 3 <i>Smith</i> (<i>Andrew</i>) — 4 <i>Smart</i> (<i>Fohn</i>) — 4 Sugar — 6 <i>Sutor</i> (<i>Fohn</i>) — 9 Ship <i>Bonadventure</i> 11 Sugar in Comp. — 13
T Fol. Tobacco — 3 Tamains — 8 Tobacco in Comp. 11	V Fol. Voyage to <i>Barbad.</i> 6 Voyage from <i>Barba.</i> 8 <i>V. Tromp's</i> Acc. { Current — 10 — Acc. of Time 10 Voyage to <i>Mar-</i> <i>seilles</i> in Com. } 13	W Fol. <i>Williams</i> (<i>David</i>) 6
X	Y	Z

	Stock	D ^r .	£.	s.	d.
1737					
June 24	To John Smart, on demand	4	40	00	00
	To Samuel Easby, due 15th Dec. next	4	10	00	00
	To Simon Noble	5	30	00	00
	To Sir Peter King	5	200	00	00
	To Balance for the Neat of my Estate	15	116	16	07
			1189	60	70

The Debtor side of this Account is what you at first ow'd; the Cr. side what was due, or belong'd to you; and by the Balance you see your real worth.

		Profit and Loss	Dt.		
1737					
Aug.	1	To Edward Harvet abated him	4	75	00 00
Jan.	10	To Ship Bonado. in Comp. for my $\frac{1}{2}$ lost	11	368	05 00
		To House-Expences	7	20	00 00
		To Charges of Merchandize	7	25	10 00
		To Refusal of Bargains	7	10	10 06
		To Voyage from Barbadoes	8	9	10 00
		To Stock gain'd by Trade	1	390	17 05
				8900	3 11

This Account is charg'd Dr. for every disbursement turning to no Account, i. e. with every Loss or Disadvantage; and, on the contrary, is made Cr. for every Gain, by Sale of Goods, Voyages, Gifts, Legacies, Commissions, &c. The Balance being an increase of Stock, is thither carry'd.

Per Contra		Cr.	For	l.	s.	d.
1737						
June	24	By Cash in ready Money —————	2	10000	00	0
		By Sherry, 21 Pipes, at 25 l. 10 s. —	3	535	10	0
		By Tobacco, 30 Hhds, at 10 l. —————	3	300	00	0
		By Brandy, 20 Casks, at 15 l. —————	3	300	00	0
		By Ship <i>Fames</i> , for the $\frac{1}{8}$ —————	3	300	00	0
		By <i>A. Smith</i> , per Note on demand —	4	30	00	0
		By <i>B. Jones</i> , per Note due October 4th	4	40	00	0
		By <i>Ed. Harret</i> , on Bond at 6 per Cent.	4	100	00	0
		By Profit and Loss gain'd —————	1	390	17	5
				11896	07	5

Per Contra		Cr.				
1737						
July	12	By <i>A. B. Execut.</i> of Cou. <i>K.</i> for a Legacy	5	500	00	0
Aug.	8	By <i>John Nash</i> , for my Com. at $2\frac{1}{2}$ —	8	604	1	$\frac{1}{2}$
Sept.	23	By Goods for Acct. of <i>F. V. T.</i> for Com.	9	370	09	0
Octob.	4	By <i>F. V. T.</i> Acct. Current for Commission	10	403	7	$\frac{1}{2}$
	24	By Cash for 3 Months Interest —————	2	300	0	0
		By Sherry gain'd —————	3	69	10	0
		By Tobacco gain'd —————	3	37	15	0
		By Ship <i>Fames</i> gain'd —————	3	86	00	0
		By Voyage to <i>Barbadoes</i> gain'd —	6	54	00	0
		By Black Cloth gain'd —————	7	400	6	0
		By Tamarins gain'd —————	8	26	00	0
		By Broad Cloth in Hands of Cousin				
		Kind gain'd —————	10	14	15	0
		By Tobacco in Comp. gain'd —————	11	406	8	0
		By Sugar in Comp. gain'd —————	13	0	10	0
		By Logwood gain'd —————	14	42	10	0
				89003	18	0

		Cash	Dr.	Fo.	l.	s.	d.
1737							
June	24	To Stock in ready Money ———	1	10000	00	0	
—	25	To <i>Andrew Smith</i> , receiv'd in full —	4	30	00	0	
July	2	To Tobacco, recd. for 3 Hhds, at 11 l. 5 s.	3	33	15	0	
—	4	To Sherry, in Part for 12 Pipes, at 30 l.	3	70	00	0	
—	9	To Ship <i>James</i> receiv'd for Freight —	3	86	00	0	
Aug.	1	To <i>F. Harvet</i> , in Composition ———	4	25	00	0	
—	29	To <i>John Nash</i> , for my Bill, Value here receiv'd ———	8	154	00	0	
Sep.	2	To Voyage from <i>Barb.</i> recd. for Sugar	8	240	00	0	
—	10	To Tamarins, in Part for 2 Hhds, at 60 l.	8	40	00	0	
—	23	To Goods for Account of <i>F. V. Tromp</i> , receiv'd for his Lacc ———	9	798	00	0	
Off.	24	To Sundry Accompts, as <i>per</i> Journal		203	00	0	
Nov.	10	To Broad Cloth in Hands of Cousin <i>Kind</i> , receiv'd in Part ———	10	20	00	0	
—	23	To Cousin <i>Kind's</i> Accompt Current —	11	350	00	0	
Dec.	12	To Tobacco in Comp. in Part for 5 Hhds, at 4 l. ———	11	12	00	0	
—	19	To ditto, for 20 Hhds, at 3 l. 10 s. —	11	70	00	0	
—	25	To <i>Jacob Fletcher</i> , receiv'd in full —	14	8	00	0	
Jan.	31	To <i>S. Dawner's</i> Accompt Current —	12	13	00	0	
Feb.	17	To Sir <i>N. Long</i> , receiv'd in full —	14	18	00	0	
					12170	150	

This Accompt being charg'd Dr. for all your Receipts, and Cr. for all your Payments, the Ballance, which must fall on the Cr. side, shews what Money remains in your hands.

But to prevent the too soon filling of this Accompt, most Merchants keep a distinct Cash-Book, which is nothing else but a separate Accompt of Cash, which at certain Periods, as once a Month, &c. they carry to their grand Accompt in the Ledger, making it Dr. to Sundry Accompts for the sum of all the Receipts that month, and Cr. by Sundry Accompts for the total of all the Payments.

	Per Contra	Cr. Fo.	l.	s.	d.
1737					
June 27	By <i>John Smart</i> paid in Part ———	4	20	00	0
July 1	By Port Wine, paid for 1 Pipe ———	5	27	00	0
— 4	By Sugar in Part for 3 Hhds, at 19l. 14s. ———	6	29	11	0
— 6	By <i>S. Johnson</i> , lent on Int. at 6 per Ct. ———	5	200	00	0
— 15	By Voyage to <i>Barb.</i> for Charges paid ———	6	7	04	0
— 16	By ditto, for Insurance ———	6	10	10	0
Aug. 4	By House Exp. paid a Quarter's Rent ———	7	20	03	0
— 7	By Charges of Merchandize, paid my Book-keeper ———	7	25	10	0
— 8	By <i>John Nash</i> , his Accompt Current ———	8	223	09	11
— 13	By Refusal of Bargains ———	7	1	01	6
— 18	By Lottery Tickets, for 10 undrawn ———	8	95	00	0
Sept. 2	By Voy. from <i>Barb.</i> for Charges paid ———	8	85	10	0
— 12	By Goods for Accompt of <i>F. V. Tromp</i> ———	9	108	00	0
Oct. 4	By <i>F. V. Tromp's</i> Accompt Current ———	10	146	02	0
— 10	By Bills payable ———	8	52	10	0
—	By <i>Tho. Millington</i> paid him ———	9	18	00	0
— 17	By <i>John Sutor</i> paid him ———	9	2	10	0
Nov. 2	By Broad Cloth in Hands of <i>Cou. Kind</i> ———	10	93	15	0
— 27	By Owners of Ship <i>Bonad.</i> paid in full ———	10	700	00	0
Dec. 3	By Ship <i>Bonad.</i> in Comp. paid Repairs ———	11	36	10	0
— 7	By Tobacco in Comp. paid my $\frac{1}{3}$ of 25 Hhds ———	11	25	13	4
— 25	By Logwood, paid for 85 Tons, at 2 l. ———	14	170	00	0
— 30	By Voyage to <i>Marseilles</i> in Company ———	13	42	00	0
Jan. 4	By Sundry Accompts as per Journal ———	—	95	12	7 $\frac{1}{2}$
— 22	By <i>Tho. Marchant</i> , paid him ———	14	29	10	0
—	By Ballance remaining ———	15	9906	05	7 $\frac{1}{2}$
			12170	15	0

		Dr.		Rs.	l.	s.	d.
1737		Sherry	Pipes				
June 24	To Stock, at 25 l. 10 s. per Pipe for	21		1	535	10	0
	To Profit and Loss, gain'd by this						
	Accompt	—		1	69	10	0
		21			605	00	0
<i>The Dr. side of this, and all Accompts of Goods, shews what they cost, the Cr. side what Returns they have made. In ballancing these Accompts, what remains unfold, is carry'd to the Dr. side of the Accompt of Ballance, and the gain upon what is sold, to the Cr. side of Profit and Loss.</i>							
1737		Tobacco	Hhds				
June 24	To Stock, at 10 l. per Hhd, for	30		1	300	00	0
	To Profit and Loss gain'd	—		1	37	15	0
		30			337	15	0
1737		Brandy					
June 24	To Stock, at 15 l. per Cask, for	—	Casks	1	300	00	0
			20				
1737		Ship James					
June 24	To Stock, for the $\frac{1}{8}$ Part	—		1	200	00	0
	To Profit and Loss, gain'd by this Acct.	—		1	86	00	0
					286	00	0

	Per Contra	Cr.		For l.	s.	d.
1737			Pipes			
July	4 By Sundry Accompts, as per Journal					
	at 30 l. for		12	360	00	0
19	By Muffin, receiv'd in Barter 2					
	Bales for		1	7	32	00
24	By Tho. Freeman, at 30 l. per Pipe, for		2	7	60	00
	By Ballance rem. at 25 l. 10 s. per					
	Pipe		6	15	153	00
			21	605	00	0

	Per Contra	Cr.				
1737			Hhds			
July	1 By Cash recd. at 11 l. 5 s. per Hhd for		3	2	33	15
	21 By Sundry Accompts, as per Journal for		15 $\frac{1}{2}$	186	00	0
24	By Tho. Freeman, at 12 l. per Hhd. for		1 $\frac{1}{2}$	7	18	00
	By Ballance rem. at 10 l. per Hhd.		10	15	100	00
			30	337	15	0

Per Contra	Cr.				
		Casks			
By Ballance rem. at 15 l. per Cask		20	15	300	00

	Per Contra	Cr.				
1737						
July	9 By Cash receiv'd my $\frac{1}{8}$ of 688 l. Freight—		2	86	00	0
	By Ballance for my $\frac{1}{8}$ part remaining		15	200	00	0
				286	00	0

		Dr.	Fo.	l.	s.	d.
1737	Andrew Smith					
June 24	To Stock, per Note on Demand ———	1	30	00	0	
<i>The Dr. side of this, and all Accompts of Men is the charge ; the Cr. the dis- charge.</i>						
1737	Benjamin Jones	Dr.				
June 24	To Stock per Note due October 4th ———	1	40	00	0	
1737	John Smart	Dr.				
June 27	To Cash paid in part ———	2	20	00	0	
	To Ballance due to him ———	15	20	00	0	
			40	00	0	
1737	Edward Harret	Dr.				
June 24	To Stock per Bond at 6 per Cent. ———	1	100	00	0	
	Samuel Casy	Dr.				
	To Ballance due to him ———	15	10	00	0	

		Per Contra	Cr.	Fo.	l.	s.	d.
1737	June 25	By Cash receiv'd in full		2	30	00	0
<i>If the Dr. Side exceeds, the Ballance is due to you ; if the Cr. the Ballance is due to him : See the two next Accompts.</i>							
		Per Contra	Cr.				
		By Ballance due to me		15	40	00	0
		Per Contra	Cr.				
1737	June 24	By Stock on demand		1	40	00	0
		Per Contra	Cr.				
1737	Aug.	By Sundry Accompts, as per Journal		1	100	00	0
		Per Contra	Cr.				
1737	June 24	By Stock due December 15th		1	10	00	0
H							

[15]

		Dr.	Fe.	L.	s.	d.
Simon Noble						
	To Ballance due to him		15	30	00	0
Sir Peter King		Dr.				
	To Ballance due to him		15	200	00	0
Port Wine		Dr.				
1737 July	To Cash paid for	Pipe I	2	27	00	0
James Long		Dr.				
	To Ballance due to him		15	29	11	0
Simon Johnson		Dr.				
1737 July	To Cash lent him, at 6 per Cent.		2	200	00	0
A.B. Exec. of Cousin Kind		Dr.				
1737 July	To Profit and Loss, for a Legacy due at 1 Year		1	500	00	0

d.		Per Contra	Cr.	Fo. l. s. d.		
1737	June 24	By Stock		1	30	000
		Per Contra	Cr.			
1737	June 24	By Stock		1	200	000
		Per Contra	Cr.			
		By Ballance remaining	Pipe 1	15	27	000
		Per Contra	Cr.			
1737	July 4	By Sugar on demand		6	29	110
		Per Contra	Cr.			
1737	Octob 24	By Cash receiv'd in full		2	200	000
		Per Contra	Cr.			
		By Ballance due to me		15	500	000

		Sugar	D ^r .		Fo.	l.	s.	d.
1737				Hhds				
July	4	To Sundry Accompts as <i>per</i> Journal,						
		at 19 <i>l.</i> 14 <i>s.</i> for		3	—	59	02	0
	21	To Tobacco receiv'd in Barter, at						
		15 <i>l.</i> <i>per</i> Hhd.		4	3	60	00	0
Feb.	20	To Sugar in Company, taken to my-						
		self, at 5 <i>l.</i> 10 <i>s.</i>		2	13	11	00	0
				9		130	02	0
		Edward Ellis	D ^r .					
1737								
July	4	To Sherry, due at 1 month			3	290	00	0
		Voyage to Barbadoes	D ^r .					
1737								
July	15	To Sundry Accompts, as <i>per</i> Journal				186	00	0
	16	To Cash, paid <i>Prem.</i> for 200 <i>l.</i> Insurance		2		10	00	0
		To Profit and Loss gain'd		1		54	00	0
						250	00	0
		David Williams	D ^r .					
		To Ballance due to him			15	178	16	0
		Holland	D ^r .					
1737				Pieces				
July	21	To Tobacco, receiv'd in Barter,						
		at 18 <i>l.</i>		7	3	126	00	0
	24	To Tho. Freeman, at 8 <i>l.</i> <i>per</i> Piece for		3	7	24	00	0
				10		150	00	0

Per Contra		Cr.	Fo.	l.	s.	d.
		Hhds				
	By Ballance rem. at 19 l. 14 s. —	3	15	59	02	0
	at 15 l. 00 s. —	4		60	00	0
	at 05 l. 10 s. —	2		11	00	0
		9		130	02	0
Per Contra		Cr.				
By Ballance due to me —			15	290	00	0
Per Contra		Cr.				
1737 Aug. 26	By Voyage from Barbadoes for returns —		8	250	00	0
Per Contra		Cr.				
1737 July 15	By Voyage to Barbadoes —		6	178	16	0
Per Contra		Cr.				
		Pieces				
	By Ballance rem. at 18 l. per Piece	7	15	126	00	0
	at 8 l. per Piece	3		24	00	0
		10		150	00	0

Per Contra	Cr.	Fo.	l.	s.	d.
By Ballance rem. at 16 l. per Bale	Bales 2	15	32	00	0

1737

July 24

Per Contra	Cr.				
By Sundry Accompts, as per Journal	—		61	16	0
By Ballance due to me	—	15	16	04	0
			78	00	

1737

Aug.

Per Contra	Cr.				
By John Nash, at 2 l. s. 6 d. for	Yds. 23	8	24	14	6
By Ballance remaining	—	15	17	02	0
	42		41	16	6

Per Contra	Cr.				
By Profit and Loss	—	1	20	00	0

Per Contra	Cr.				
By Profit and Loss	—	1	25	10	0

Per Contra	Cr.				
By Profit and Loss	—	1	1	1	6

				Fo. l. s. d.			
John Pash, of Leghorn, } Dr. his Accompt Current							
1737 Aug.	8	To Sundry Accompts as per Journal	—	254	8	6½	
Lottery Tickets Dr.							
1737 Aug.	18	To Cash paid at 9 l. 10 s. for	—	10	2	95	00 0
Voyage from Barbadoes Dr.							
1737 Aug.	26	To Sundry Accompts as per Journal	—	258	00	0	
Sept.	2	To Cash paid on my Goods here	—	2	85	10	0
				343	10	0	
Peter Careful his Ac- } Dr. compt Current —							
To Ballance due to him				15	8	00	0
Camarius Dr.							
1737 Sept.	3	To Voyage from Barbadoes at 47 l. for	—	2	8	94	00 0
				1	26	00	0
				120	00	0	
Bills payable Dr.							
1737 Oct.	10	To Cash, paid J. Emerson V. Tromp's Bill	—	2	52	10	0

Per Contra		Cr.	Fo. l. s. d.			
1737		Dollars.				
Aug.	29	By Cash, for my Bill, at 40 d. for	924	2	154	00 0
		By Ballance due to me		15	100	08 6 $\frac{1}{2}$
				254	08	6 $\frac{1}{2}$

Per Contra		Cr.	Tickets.			
		By Ballance remain. at 9 l. 10 s.	10	15	95	00 0

Per Contra		Cr.				
1737						
Sept.	2	By Cash receiv'd for my Sugar		2	240	00 0
	3	By Tamarins for 2 Hhds, at 47 l. per Hhd		8	94	00 0
		By Profit and Loss		1	9	10 0
				343	00	0

Per Contra		Cr.				
1737						
Aug.	26	By Voyage from Barbadoes for Charges		8	8	00 0

Per Contra		Cr.	Hhds.			
1737						
Sept.	10	By Sundry Accompts at 60 l. for	2	120	10	0

Per Contra		Cr.				
1737						
Octob.	1	By F. V. Tromp's Account Current, for 1 at 10 Days, to Emerson	10	52	10	0

		Bills receivable		Dr.	Fo.	l.	s.	d.
1737	Sept. 10	To Tamarins, for 1 on N. Vincent, for	8		30	00	0	
		1 on F. James, for			28	00	0	
		1 on T. Sands, for			22	00	0	
Nov. 10		To Broad Cloth in Hands of Cousin Kind, for 1 on John Long	10		10	00	0	
					90	00	0	
		Goods for Account of } F. V. Tromp ——— }		Dr.				
1737	Sept. 12	To Cash, paid Custom and other Charges on his 40 Pieces of Holland, and 560 Yards of Flanders Lace	2		108	00	0	
	23	To Profit and Loss, for my Com. at 2 $\frac{1}{2}$ To F. V. Tromp's Account Current, in my Hands	1		37	09	0	
		To Ditto, his Account of Time, due from Johnson and Company	10		652	11	0	
			10		700	00	0	
					1498	00	0	
		Edward Johnson and } Company ——— }		Dr.				
1737	Sept. 18	To Goods for Acct. of F. V. T. at 3 Mon.	9		700	00	0	
		Tho. Millington		Dr.				
1737	Octob 10	To Sundry Accounts as per Journal			18	05	0	
		John Sutor		Dr.				
1737	Octob 17	To Cash, paid in full	2		2	10	0	

Per Contra

Cr. Fo. l. s. d.

By Ballance rem. 1 on N. Vincent	15	30	00	0
1 on F. James		28	00	0
1 on T. San's		22	00	0
1 on F. Long		10	00	0
		90	00	0

Per Contra

Cr.

1737

Sept.

18 By E. Johnson and Comp. for his Holland at 3 Months	9	700	00	0
23 By Cash receiv'd for his Lace	2	798	00	0

This Accompt of Goods being only in trust for another, when they are all sold, the Ballance is immediately carry'd to the Owners several Accompts, the Money in your Hands to his Acct. Cur. the Money due from others, to his Acct. of Time.

1498 00 0

Per Contra

Cr.

By Ballance due	15	700	00	0
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Per Contra

Cr.

1737

Octob.

4 By F. V. Tromp's Acct. Cur. for dying	10	18	05	0
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Per Contra

Cr.

1737

Octob.

4 By F. V. Tromp's Acct. Cur. for packing	10	2	10	0
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		F. W. Tromp's Acc. Cur. Dr.	For	l.	s.	d.
1737 Octob.	1	To Bills payable, for 1 at 10 Days to F. Emerson	8	52	10	0
	4	To Sundry Accompts, as per Journal		171	00	7½
		To Ballance due to him	15	42	9	54½
				652	16	0
		F. W. Tromp's Ac- } compt of Time }	Dr.			
		To Ballance due to him	15	700	00	0
<i>The difference between a Man's Account Current, and his Account of Time, is this; his Account Current shews what Money you have of his in</i>						
		Broad Cloth in Hands } of Cousin Kind — }	Dr.			
1737 Nov.	2	To Cash paid for ½ Share of 300 Yards	2	93	15	0
		To Profit and Loss gain'd	1	14	15	0
				108	10	0
		Indian Chince	Dr.			
1737 Nov.	10	To Broad Cloth in Hands of Cousin Kind for	Pieces 5	10	78	100
		Owners of Ship Bonad.	Dr.			
1737 Nov.	27	To Cash, paid in full	2	700	00	0

	Per Contra	Cr.	Fo.	l.	s.	d.
1737						
Sept. 23	By Goods for his Accompt in my Hands		9	652	11	0
Octob. 10	By Tho. Millington abated		9	00	5	0
				652	16	0

	Per Contra	Cr.				
1737						
Sept. 23	By Goods for his Accompt due from Johnson and Company		9	700	00	0
	<i>your Hands, or have expended for him : his Accompt of Time shews what Debts of others to him, you have the care of.</i>					

	Per Contra	Cr.				
1737						
Nov. 10	By Sundry Accompts, as per Journal		108	10	0	

	Per Contra	Cr.				
	By Ballance remaining	Pieces	15	78	10	0
		5				

	Per Contra	Cr.				
1737						
Nov. 20	By Ship Bonadventure in Comp. at 6 Days		11	700	00	0

		Ship Bonadv. in Comp. } with Cousin Kind — } Dr.	For.	l.	s.	d.
1737						
Nov.	20	To the Owners, to pay at 6 Days —	10	700	00	0
Dec.	3	To Cash, paid Repairs —	2	36	10	0
				736	10	0
		Cousin Kind's Acc. Current Dr.				
1737						
Nov.	20	To his Accompt in Comp. for his $\frac{1}{2}$ of Ship Bonadventure —	11	350	00	0
Dec.	3	To Ditto for his $\frac{1}{2}$ of Repairs —	11	180	05	0
				368	05	0
		Cousin Kind's Accompt } in Company — } Dr.				
1737						
Jan.	10	To Ship Bonadv. in Comp. for his $\frac{1}{2}$ lost —	11	368	05	0
		<i>As your Partner's Accompt Current shows what he owes you, or you him; so his Accompt in Comp. is a distinct state of his particular share: The said Accompt</i>				
		Tobacco in Comp. with S. } Dawner and J. Dissel } Dr.				
1737			Hhds			
Dec.	7	To Sundry Accompts, at 3 l. 12 s. for	5	—	18	00 0
		and at 2 l. 19 s. for	20	—	59	00 0
		To S. Dawner's Accompt in Comp. for his $\frac{1}{2}$ gain'd —	12	—	4	06 8
		To J. Dissel's Accompt in Comp. for his $\frac{1}{2}$ gain'd —	13	—	4	06 8
		To Profit and Loss, for my $\frac{1}{3}$ gain'd —	1	—	4	06 8
			25	—	90	00 0

	Per Contra	Cr.	£.	s.	d.
1737 Jan.	10 By Sundry Accompts, as per Journal		736	10	0

	Per Contra	Cr.			
1737 Nov.	23 By Cash, receiv'd his $\frac{1}{2}$ of Ship Bonadv.	2	350	00	0
	By Ballance due to me	15	18	05	0
			368	05	0

	Per Contra	Cr.			
1737 Nov.	23 By his Acct. Cur. for his $\frac{1}{2}$ of Ship Bonadv.	11	350	00	0
	By Ditto, for his $\frac{1}{2}$ of Repairs	11	18	05	0
	<i>being credited for his Share bought, or brought in, and for what is gain'd; and made Dr. for his Part of what is sold, or lost.</i>		368	05	0

	Per Contra	Cr.			
1737 Dec.	12 By Sundry Accts at 4 l. per Hhd, for	5	20	00	0
	19 By Cash reced. at 3 l. 10 s. per Hhd, for	20	2	70	00
		25	90	00	0

This Tobacco being in Company, the profit arising is divided equally among the Partners, by giving each Man's Account in Comp. credit for his respective Share, as well as Profit and Loss for your own.

		S. Dawner's Acc. Current Dr.		For	l.	s.	d.
1737	Dec. 30	To his Accompt in Company, for his $\frac{1}{3}$ of Voyage to <i>Marseilles</i>	12	350	2	07	$\frac{1}{4}$
	Jan. 4	To Cash, paid him	2	85	15	03	$\frac{1}{2}$
	15	To his Accompt in Company, for his $\frac{1}{3}$ of 9 Hhds of Sugar	12	16	10	00	
		To Ballance due to him	15	36	00	00	
				488	07	11	$\frac{1}{4}$

Stephen Dawner's Ac- }
compt in Company — } Dr.

1737	Dec. 12	To his Accompt Current, for his $\frac{1}{3}$ of 12 l. received for Tobacco	12	4	00	00	
	19	To <i>Ditto</i> for his $\frac{1}{3}$ of 70 l. reced. for Tobac.	12	23	06	08	
	25	To <i>Ditto</i> for his $\frac{1}{3}$ of 8 l. reced. for Tobac.	12	2	13	04	
Feb.	17	To <i>Ditto</i> for his $\frac{1}{3}$ of 18 l. reced. for Sugar	12	6	00	00	
	13	To Sugar in Company for 2 Hhds taken to himself	13	11	00	00	
		To Voyage to <i>Marseilles</i> in Company, for his $\frac{1}{3}$ remaining	13	350	02	07	$\frac{3}{4}$
				397	02	07	$\frac{3}{4}$
				<i>See Cousin Kind's Accompt in Company, Fol. 11.</i>			

James Dissel's Acc. Curr. Dr.

1737	Dec. 30	To his Accompt in Company, for his $\frac{1}{3}$ of Voyage to <i>Marseilles</i>	13	350	02	07	$\frac{3}{4}$
	Jan. 4	To Cash paid him	2	9	17	04	$\frac{1}{4}$
	15	To his Accompt in Company, for his $\frac{1}{3}$ of 9 Hhds of Sugar	13	16	10	00	
	31	To <i>Stephen Dawner's</i> Accompt Current	12	3	10	00	
		To Ballance due to him	15	36	00	00	
				416	00	00	

	Per Contra	Cr.	Fo.	l.	s.	d.
1737						
Dec.	12 By his Accompt in Company, for his $\frac{1}{3}$ of 12 l. recd. for Tobacco	12	4	00	00	
—	19 By Ditto, for his $\frac{1}{3}$ of 70 l. recd. for Tob.	12	23	06	08	
—	25 By Ditto, for his $\frac{1}{3}$ of 8 l. recd. for Tob.	12	2	13	04	
—	30 By Voyage to <i>Marseilles</i> in Company, for 50 Tons of Lead	13	435	17	11	$\frac{1}{4}$
Jan.	31 By Sundry Accompts, as <i>per Journal</i>		16	10	00	
Feb.	17 By his Accompt in Company, for his $\frac{1}{3}$ of 18 l. recd. for Sugar	12	6	00	00	
			488	07	11	$\frac{1}{4}$

	Per Contra	Cr.				
1737						
Dec.	7 By Tobacco in Company, for his $\frac{1}{3}$ of 25 Hhds	11	25	13	04	
—	30 By his Accompt Current, for his $\frac{1}{3}$ of Voy- age to <i>Marseilles</i>	12	350	02	07	$\frac{1}{4}$
Jan.	15 By Ditto, for his $\frac{1}{3}$ of 9 Hhds of Sugar	12	16	10	00	
	By Tobacco in Company gain'd	11	4	06	08	
	By Sugar in Company gain'd	13	0	10	00	
			397	02	07	$\frac{1}{4}$

	Per Contra	Cr.				
1737						
Dec.	12 By his Accompt in Company, for his $\frac{1}{3}$ of 12 l. recd. for Tobacco	13	4	00	00	
—	19 By Ditto, for his $\frac{1}{3}$ of 70 l. recd. for Tob.	13	23	06	08	
—	25 By Ditto, for his $\frac{1}{3}$ of 8 l. recd. for Tob.	13	2	13	04	
—	30 By Voyage to <i>Marseilles</i> , in Company, for 60 Pieces of Serge	13	360	00	00	
Jan.	22 By <i>Tho. Merchant</i> , paid to him	14	20	00	00	
Feb.	17 By his Accompt in Company, for his $\frac{1}{3}$ of 18 l. receiv'd for Sugar	13	6	00	00	
			416	00	00	

		James Diffel's Account in Company	Dr.	Fo.	l.	s.	d.
1737	Dec.	12	To his Account Current, for his $\frac{1}{3}$ of 12 l. received for Tobacco	12	4	00	00
		19	To Ditto for his $\frac{1}{3}$ of 70 l. reced. for Tobac.	12	23	06	08
		25	To Ditto for his $\frac{1}{3}$ of 8 l. reced. for Tobac.	12	2	13	04
Feb.	17	To Ditto for his $\frac{1}{3}$ of 18 l. reced. for Sugar	12	6	00	00	
	20	To Sugar in Company for 2 Hhds taken to himself	13	11	00	00	
		To Voyage to <i>Marseilles</i> in Company, for his $\frac{1}{3}$ remaining	13	350	02	07 $\frac{3}{4}$	
		See Cousin Kind's Account in Company, Fol. 11.		397	02	07 $\frac{3}{4}$	
		Voyage to <i>Marseilles</i> in Comp with S. Darrowner and J. Diffel	Dr.				
1737	Dec.	30	To Sundry Accounts, as per Journal		1050	07	11 $\frac{1}{4}$
<i>As before, the Profit of the Tobacco in Company was divided among the Partners; so here, the Voyage still depending, each Man's Account in Company is charg'd Dr. for his $\frac{1}{3}$ remaining, as well as Ballance for your own Part.</i>							
		Sugar in Comp. with S. Darrowner and J. Diffel	Dr.				
1737	Jan.	15	To Tho. Merchant at 6 Days, at 5 l. Hhds 10s. per Hhd, for	9	14	49	10 00
			To S. Darrowner his Account in Company for his $\frac{1}{3}$ gain'd	12		0	10 00
			To J. Diffel, ditto	13		0	10 00
			To Profit and Loss, for my $\frac{1}{3}$ gain'd	1		0	10 00
				9		51	00 00

Per Contra		Cr.	For	l.	s.	d.
1737 Dec.	7	By Tobacco in Company, for $\frac{1}{3}$ of 25 Hhds paid	11	25	13	04
	30	By his Accompt Current for $\frac{1}{3}$ of Voyage to <i>Marseilles</i>	12	350	02	07 $\frac{1}{4}$
Jan.	15	By Ditto, for $\frac{1}{3}$ of 9 Hhds of Sugar sold	12	16	10	00
		By Tobacco in Company gain'd	11	4	06	08
		By Sugar in Company gain'd	13	0	10	00
				397	02	07 $\frac{1}{4}$

Per Contra		Cr.			
By <i>S. Dawner's</i> Accompt in Company for his $\frac{1}{3}$ remaining	12	350	02	07	$\frac{1}{4}$
By <i>James Diffel's</i> Accompt in Company for his $\frac{1}{3}$ remaining	13	350	02	07	$\frac{1}{3}$
By Ballance for my own $\frac{1}{3}$ remaining	15	350	02	07	$\frac{1}{3}$
		1050	07	11	$\frac{1}{4}$

Per Contra		Cr.					
1737 Feb.	6	By Sir N. Long, in 10 Days, at 61 Hhds. per Hhd, for _____	3	14	18	00	00
—	13	By S. Dawner's Accompt in Compa ny taken to himself _____	2	12	11	00	00
—	25	By Sundry Accompts, as per Journal for _____	4	—	22	00	00
			9	—	51	00	00

			Dr.	For	l.	s.	d.
1737 Dec.	12	To Tobacco in Comp. in Part for 5 Hhds	11		8	00	0
1737 Feb.	6	To Sugar in Company for 3 Hhds, at 6 l. per Hhd, in 10 Days	13		18	00	0
1737 Dec.	25	To Cash paid, at 2 l. per Ton, for To Profit and Loss gain'd	2 1	Tons. 85 — 85	170 42	00 10	0 0
1737 Jan.	22	To Sundry Accompts, as per Journal			49	10	0

		Per Contra	Cr.	Fo.	L.	s.	d.
1737	Dec. 25	By Cash, receiv'd in full		2	8	00	0

		Per Contra	Cr.	Fo.	L.	s.	d.
1737	Feb. 17	By Cash receiv'd in full		2	18	00	0

		Per Contra	Cr.	Tons.	Fo.	L.	s.	d.
1737	Dec. 30	By Voyage to <i>Marseilles</i> in Company,						
		at 2 l. 10 s. per Ton for	85	13	2	12	100	0

		Per Contra	Cr.	Fo.	L.	s.	d.
1737	Jan. 15	By Sugar in Company, for 9 Hhds, due at 6 Days		13	49	100	0

Ballance

	Dr.	Fo.	l.	s.	d.
To Cash remaining in my Hands ———	2	9906	05	7	$\frac{1}{4}$
To Sherry rem. 6 Pipes, at 25 l. 10 s ———	3	153	00	0	
To Tobacco rem. 10 Hhds, at 10 l. ———	3	100	00	0	
To Brandy rem. 20 Casks, at 15 l. ———	3	300	00	0	
To Ship <i>James</i> , for $\frac{1}{8}$ remaining ———	3	200	00	0	
To B. <i>Jones</i> , per Note on demand ———	4	40	00	0	
To Port Wine rem. 1 Pipe ———	5	27	00	0	
To Sugar remaining, 3 Hhds, at 19 l. 14 s.					
4 Hhds at 15 l. and 2 Hhds at 5 l. 10 s.	6	130	02	0	
To <i>Edward Ellis</i> , on demand ———	6	290	00	0	
To A. B. Executors of Cousin <i>Kind</i> ———	5	500	00	0	
To Mullin rem. 2 Bales, at 16 l. ———	7	32	00	0	
To <i>Holland</i> rem. 7 Pieces, at 18 l. and 3					
Pieces, at 8 l. ———	6	150	00	0	
To <i>Tho. Freeman</i> ———	7	16	04	0	
To Black Cloth rem. 19 Yards, at 18 s ———	7	17	02	0	
To <i>John Nash</i> , of <i>Legborn</i> ———	8	100	08	$\frac{1}{2}$	
To Lottery-Tickets, for 10. at 9 l. 10 s.	8	95	00	0	
To Bills receivable, as per Accompt ———	9	90	00	0	
To <i>Edward Johnson</i> and Company ———	9	700	00	0	
To <i>Indian Chince</i> , for 5 Pieces ———	10	78	10	0	
To Cousin <i>Kind's</i> Accompt Current ———	11	18	05	0	
To Voyage to <i>Marseilles</i> in Company for					
my $\frac{1}{2}$ remaining ———	13	350	02	$\frac{3}{4}$	

13293 19 $\frac{1}{2}$

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A N

A T T E M P T

Towasds rendering the

E D U C A T I O N of Y O U T H

More Easy and Effectual.

1.  S the knowledge of *Greek* and *Latin* is the foundation of that kind of Learning which usually denominates a Man a *Scholar*; so a competent skill in *Writing* and *Accompts*, is the chief of those accomplishments which are generally understood by the name of *Clerkship*, in the present acceptance of the word.

2. Several ingenious Gentlemen have communicated to the World their thoughts upon the attaining the learned Languages, and enter'd, as it were, their Protests against the common method of Instruction: but the other part of Education, tho' of much more general use in Life,
seems

seems to have been neglected ; and the only Attempt I have hitherto seen on that subject, is a small Treatise under the Title of *An Essay on the proper method for forming the man of Business.*

3. Education is indeed a word of very large extent, and implies the whole compass of learning every thing a Youth may be instructed in ; but certainly every part is not applicable to every person, and the *Counting-House*, and the *Counter*, require Qualifications very different from those which fit a man for the *Pulpit*, or the *Bar*.

4. Yet notwithstanding, the prevailing method of Education at present, is without any regard to the Child's capacity, or distinction, with respect to the future Figure we intend he shall make in the World, the present method I say, is, as soon as he can stammer over a chapter in the *Bible*, and before he has well lost the uncouth tone of pronunciation, which he has perhaps learnt of his Mistress, immediately to send the Boy to the *Latin School* ; where, instead of studying his own Language, and improving in the necessary qualifications of reading it distinctly, and with proper *Emphasis*, he is unreasonably enter'd upon a *Latin Grammar*, and not only perplex'd with abstruse Terms of Art, but confounded with Rules wrote in a Language he is altogether a stranger to. To learn an unknown *Science* in an unknown *Tongue*, must certainly be acknowledged an hardy undertaking, even in a grown Person, with the utmost application of his whole thought and reason ; how much more difficult and unreasonable must it then be, for Children
to

to go through the unaccountable task, and whilst they labour under the load, to stand liable to the lash for every failure of capacity, as well as negligence of duty ! But the whole of the Objection is not against the difficulty of the Study ; it is oftentimes as fruitless as it is difficult ; for after, it may be, seven years pains are past, and the Youth somewhat advanc'd in his Learning, either discourag'd by experienc'd hardships, or determin'd by his Friends inclinations, his Studies are suddenly chang'd, and he is immediately remov'd to the *Writing-School*, to be qualified for Trade, or other Business ; where, entirely neglecting his former applications, the little *Latin* he had learnt, is lost ; and for all his time and labour past, he is perhaps unable to give the sense of a *Motto* or *Inscription* ; nay, it may be, is still incapable of reading or writing *English*.

5. To remedy these inconveniencies, I would therefore humbly recommend it to those who have the care of Children, to observe betimes their inclinations and capacities, and, as soon as possible, to come to a resolution how they intend to place them in the World ; for tho' it is not possible, so soon to fix upon any distinct Trade or Profession, yet they may, and ought, early to determine, whether they intend them for *Scholars*, *Clerks*, or *Traders*, that they may receive their Education accordingly.

6. As for those who are to be brought up *Scholars*, it is out of my sphere to direct ; but leaving them to the Professors of that part of Education,
I would

I would only take the liberty to observe, that if, before they were perplex'd with *Latin*, they were taught the grounds of Grammar in the *English* Tongue, they would make their advances in that learned Language with more ease and success, and would give their *Latin*-Masters less trouble, and more credit: To that end, for the particular use of my own Scholars, I have compos'd an *English* Rudiment, built upon the method of the *Latin* Grammar, by which the Learner may not only come to the perfect knowledge of his Mother-Tongue, but be also fitly prepar'd for the study of other Languages, more especially the *Latin*, the difficulty of which will, by such means, be in a great measure remov'd: For *Grammar* is not, as it is too often conceiv'd to be, only an Appendix to *Latin* and *Greek*; but is of itself an absolute *Science*, teaching the nature and distinction of Words, and the justness and proprieties of Speech; and consists, like other Sciences, of several general Principles, applicable to all the Languages of the Universe: Every one, therefore, should first learn *Grammar* in his own Tongue, and then he may with ease be taught the several peculiarities of any other Language he shall afterwards apply himself to the Study of.

7. At the same time that Children are thus learning *English*, it will be proper they should be taught to *write*; not only as it is a delightful exercise, and easily attained, but as it is of absolute use and necessity for their future advances, and particularly to the performing their *Latin* Exercises.

For

8. As to *Arithmetick*, it may be best for such to let it alone till their more advanc'd years, when it will be a proper introduction to their *Mathematical Studies*.

9. Those who are intended *Clerks*, are the next under consideration; and for these, having made the same beginning as the others, it will be necessary that they as well study the *French* as the *Latin Tongue*, from both which they ought to be capable of making a good translation.

10. *Writing* and *Accompts* are indeed their very profession; and therefore to be wanting in either of those qualifications, is to be deficient in essentials, and unworthy the very name of a *Clerk*. Nor is it sufficient barely to write a fair character; a *Clerk* should have an easy freedom in his Hand, a bold stroke with his Pen, and the skill and command of striking a neat Capital, or proper Ornament; by which means he will not only be able to do his Business without difficulty, but also make it appear to advantage.

11. 'Tis a common thing to find a young Man, who writ very tolerably at the *Writing-School*, immediately upon his entrance on Business, to lose his Hand; occasion'd by his falling at once from a slow way of practice, to attempt dispatch; but if either at the time of their learning, they were brought by degrees from set Copies and Pieces, to write after larger Specimens, and real Presidents of Business, (as is my constant method with my *Scholars*) or on their first entrance into Offices, &c. they would themselves have the

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prudence

prudence carefully and leisurely to copy what is given them, and leave it to time and practice to render them ready and expeditious, they would find their account in their patience, and have their diligence crown'd with perfection,

12 And here I cannot forbear lamenting the Unhappiness of our *Profession*, on account of its being, like those of Law and Physick, so crowded with ignorant Undertakers, and unskilful Pretenders. When a man has try'd all Shifts, and still fail'd, if he can but scratch out any thing like a fair *Character*, tho' never so stiff and unnatural, and has got but *Arithmetick* enough in his head to compute the minutes in a year, or the inches in a mile, he makes his last recourse to a Garret, and, with the Painter's help, sets up for a Teacher of *Writing* and *Arithmetick*; where, by the bait of low Prices, he perhaps gathers a number of Scholars; and thus imposing on the inconsiderate Parents, both robs them of their money, and the more unhappy Children of their time. Again, others there are, who, tho' better *Writers* and *Accomptants* than the former, are yet so shamefully ignorant in other respects, that they can neither write sense, nor spell *English*: And sure the Scholars of such Masters are like to prove great proficient! But to return;

13. *Arithmetick* is more the business of the head than the hand; and he that proposes himself for a *Clerk* or *Accomptant*, ought to have a particular turn of thought that way: 'Tis true, there are distinct peculiar methods, and a common road of practice in most Offices and Employments, as particularly in the *Custom-House* and

and *Excise*; by which many men of but dull genius, make shift to rub through their business; but what satisfaction can a man take in doing what he does not understand? And how much must he be out of countenance if call'd upon for an explanation? Whereas, he that works with knowledge, and can render a reason for what he does, not only goes on with certainty and pleasure to himself, but to the satisfaction of others: Besides, he who is a Master of the Theory, and whose business puts him upon constant Practice, can hardly fail of adding new improvements of his own, to the discoveries of others in that inexhaustible Art: But, as some persons may be engag'd in Business, wherein is very little use of this Science, by which means they may be liable to forget what they had learn'd; and others may be so hastily enter'd upon what may very much require it, as not to have time to obtain a sufficient knowledge therein, I sometime ago publish'd a little *Treatise*, in a neat Pocket Volume, under the Title of *Arithmetick in Epitome*; or, *a Compendium of all its Rules, both Vulgar and Decimal*. Which Book, as it was chiefly intended, and, at first, particularly dedicated to the ingenious *Clerks* and *Accomptants* of the several Offices of *Great Britain*, so it has had the good Fortune so far to please, as to have already past five Impressions.

14. The next necessary qualification of a *Clerk* or *Accomptant*, is the most excellent Art of *Italian Book-keeping*, a *Science* beyond the praise of words, and without which a man is neither fit for the Cabinet nor the Compting-House: And, indeed, the World now seems to be more

than ever sensible of its value, every one almost being desirous of having those under their care instructed therein. In this Art too I have endeavour'd to serve the *Publick*, by a small *Treatise* call'd, *An Essay on Book-keeping, according to the true Italian Method of Debtor and Creditor by Double Entry*, which has likewise been so well receiv'd, as to have been twice printed in little more than a twelvemonth's time, and is now, with this *Attempt*, come to its sixth Edition.

15. Having thus consider'd the proper attainments of those who are intended *Clerks*, &c. I now proceed to point out what I think the proper method of preparing those who are design'd for *Trades*. And here I hope I shall be excus'd if I entirely declare against such Children losing their time about *Latin*.

16. *Grammar*, which is the only thing they can propose thereby to learn, I have already shew'd may more easily and effectually be taught them in their own Mother-Tongue: And for the general receiv'd notion, that there is no attaining to spell *English* without learning *Latin*, it is an observation false in fact, and no better than a vulgar Error. 'Tis true, indeed, the *Latin* Scholar, by his daily reading, and constant perusal of books, can hardly fail of improving himself in that respect; but then it is not because what he studies is *Latin*, but the same application to *English* Authors would produce a like or greater Effect; for the main difficulty of *Spelling*, is not in those words deriv'd of the *Latin* Tongue, which are indeed of all others most easily spelt, by reason no superfluous letters are therein

therein used, every letter having its full power, and every syllable exactly writ as founded; whilst the chief difficulty is really found in those words which are merely *English*, or of *Saxon* Original: if therefore we must needs learn some other Language to teach us to spell *English*, it ought certainly to be the old *Saxon*, not the *Latin*.

17. Another Plea for the Necessity of learning *Latin*, is, that without it we cannot understand the many *English* words thence deriv'd; but this Argument either proves nothing, or it proves too much; for if it be necessary to learn *Latin* for the understanding the words borrow'd from that Language, it must consequently also be necessary to learn *Greek* for the same reason; and thus this necessity of becoming Etymologists, will lead us thro' all the *twelve Languages*, from which *Skinner* in his Dictionary deduces our Speech: but, above all, we must again be referr'd to the old *Saxon*, from whence almost all our Monosyllables, and the greatest number of our other primitive words, are brought.

18. I would therefore, instead of the aforementioned fruitless difficulty, earnestly recommend the study of the *French* Tongue, which will both be much easier attain'd, and prove much more serviceable in Business, as being now almost the common Speech of *Europe*; and, consequently, not only qualifying a man to travel abroad, and by that means to improve his Traffick beyond the Seas, but also of frequent use in their Shops at home, to their great advantage in serving their foreign Customers.

19. To

19. To this useful study, I must add another very necessary qualification, of general use to all Mankind, but more especially to those who are to get their living by the invention of their heads, and the work of their hands; I mean the ingenious Art of *Drawing*; for how can he be suppos'd capable of performing a piece of work, who is not able to give a Draught of his Design? Or what content is he like to give to his Employers, who cannot lay before them a representation of what they are to expect? It is to this admirable skill that we owe both the invention and improvement of every useful instrument, and every pleasing curiosity. Is it not strange then, that an Accomplishment so advantageous and necessary, should be so much slighted and neglected, as that perhaps of fifty *British* Youths put out to Business absolutely requiring it, scarce one shall be found therein fitly qualify'd? Upon which account the Parents are not only oblig'd to part with larger Sums to place them out, but the young Men too incapable of doing their Master's better business, must be contented to be employ'd in Errands, and other mean service, till such time as they become proficient. Our neighbour-Nations have another opinion of this Art, and whatever they intend their Sons for, seldom fail of giving them this part of Education; and I hope that being influenc'd by consideration and example, and convinc'd by experience, the same good custom will in time obtain in *Great Britain* also.

20. With this Art of *Drawing*, some Professions may require a little skill in *Mathematicks*: but as
this

this is not so generally needful, I shall content myself with having only mention'd it.

21. And now, if it should be objected that these Attainments will not take up all the time a youth has for learning before he is put out Apprentice; without urging that I am afraid few go abroad so well furnish'd, I may answer, that there are other things an *English* Scholar may be instructed in, as *Geography*, *Chronology*, and *History*; and, above all, a good *narrative Style*, or a facility of expressing himself handsomely by Letter; and these sure are parts of knowledge which will turn to much more account than all *Lilly's* Rules and Exceptions; and will make him more capable of Conversation, as well as Business, than if his head were furnish'd with a few *Latin* Words and Phrases, which he would soon forget, or never be able to make a right use of. As for the fabulous History of the Gods and Heroes of the Poets, if that knowledge is to be insisted on, it may as well be learn'd in *English*: For the *Pantheon*, or Dr. King's History of the Heathen Gods, will give sufficient light into the whole *Pagan* Theology; and *Dryden*, *Pope*, and other *English* Poets, have sung all the Fables of Antiquity in our native Language.

22. If whilst young Men are learning these several Accomplishments they are remov'd from the *Writing-School*, (tho' they may very well be carrying on their Improvements there at the same time, and indeed if there was proper Encouragements given, all these things might be there taught) it will be necessary, before they go out to Business, they should return again, both
to

to brighten up their *Writing*, and to finish them in *Accompts*; which last, as it is the soonest of all other things forgot, without practice, especially when taught (as it too frequently is) without reason and demonstration, so it should be always the last Attainment; and a young Man, having added a competent knowledge in that Art to his other Acquirements, cannot but make his entrance into the world with advantage: When, if good Manners and Virtue also join his Accomplishments, he will hardly fail of good usage and encouragement from the Master he serves, the utmost endearments of his Friends and Relations, civility and respect from all about him, in himself an inward satisfaction; and what will undoubtedly crown all, God's blessing and protection.

23. I have thus thrown together a few Hints on *Education* as they have occur'd to my thoughts, which I humbly submit to the consideration of the Publick: I would only add, that as I have successfully try'd what I here offer; so I would rather have it look'd upon as an Account of the Practice of my *School*, than a design'd Treatise on the Subject.

5 OC 57

F I N I S.

